2. The Governor in Council further notifies that on the following days, which are not declared to be public holidays under statutory provision, all public offices at the Presidency town and in the mufassal, with the exception of (1) the Sea Customs office, (2) the Reserve Treasury and the Office of the Commissioner of Paper Currency, (3) the General Stamp office—to be open from 11 A.M. to 1 P.M.—will be closed :—

Tuesday, December 24th, 1912 | Monday, December 30th, 1912.

H. A. STUART,
Ag. Chief Secretary.

Fort St. George, April 2, 1912

No. 209.—The following notifications of the Government of India are republished :—

ARMY DEPARTMENT.

Fort William, the 15th March 1912.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Madras Volunteer Guards.

No 247.—Lieutenant-Colonel (Honorary Colonel) Augustus Henry Deane, V.D., resigns his commission, and is permitted, on retirement, to retain his rank and wear the uniform of the Corps. Dated 1st March 1912.

DISMISSALS AND REMOVALS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Sub-Assistant Surgeon Branch.

Madras Establishment.

No. 242.—The removal from the service of No. 1231, 1st class Sub-Assistant Surgeon A. Jagannatha Pillai, which was notified in Army Department Notification No. 851, dated the 28th July 1911, is hereby cancelled.

No. 243.—The services of No. 1427, 3rd class Sub-Assistant Surgeon Sripady Subba Rao, are dispensed with on account of physical disability; with effect from the 3rd February 1912.

DEPARTMENT OF EDUCATION.

SANITARY.

Calcutta, the 19th March 1912.

No. 398.—The following telegram is published for general information :—

Telegram dated Pera, the 15th March 1912.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople,
To—His Excellency the Viceroy

Consul at Odessa's telegram, dated March 9th, about Indian pilgrims.

Board of Health have decided to repulse any ship arriving at Basrah after April 15th if it carries more than 5 per cent. on its net tonnage of Shiah pilgrims. This limit is to be applied solely to pilgrims from Indian ports and not to the few Shiah pilgrims on board, many of whom may be taken at intermediate ports.

I beg to request that this decision may be made known to proper quarter.

Fort St. George, March 30, 1912.

No. 210.—In exercise of the power conferred on him by section 91, clause (*b*), of the Indian Labour and Emigration Act, 1901 (Act VI of 1901), as amended by the Assam Labour and Emigrating amendment Act, 1908 (Act XI of 1908), the Governor in Council is pleased to direct the [illegible] dated the 21st March 19[illegible], and published on pages 358—360 of Part I of the *Fort St. George G[illegible]* clause 7" between "District Magistrate" and "[in addition, etc.]" and the words "at least [illegible] persons" and before they are despatched."

Rule.—*Insert* the words "or to the magistrate empowered by him in such"

A. G. CARDEW,
Ag. Chief Secretary.

JUDICIAL DEPARTMENT.

STUDY LEAVE.

Fort St. George, April 1, 1912.

No. 238.—Captain John Philip Cameron, I.M.S., Superintendent of Prisons, Madras, was on study leave from the 13th to the 26th December 1911.

A. G. CARDEW,
Ag. Chief Secretary.

LEAVE.

No. 240.—Mr Harold Gordon Clinch, Acting Superintendent of Police, Guntur, privilege leave for one month from or after 1st May 1912, under article 260 of the Civil Service Regulations.

APPOINTMENT.

Fort St. George, March 27, 1912.

No. 241.—M.R.Ry. Bandy Sriramulu Nayadu Garu, Deputy Superintendent of Police, on return from leave, to be Personal Assistant to the Superintendent of Police, Kurnool district.

INVESTITURE OF POWERS.

Fort St. George, March 27, 1912.

No. 242.—Under section 12 of the Code of Criminal Procedure, 1898, the undermentioned officers are appointed to be Magistrates of the First class, and under section 37 they are invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class, except the power to try cases summarily under section 260:—

M.R.Ry. Alladi Narayana Aiyar Avargal, Deputy Collector in the district of Bellary.

H. A. STUART,
Ag. Chief Secretary.

Fort St. George, April 1, 1912.

Mr. Gerald William Wells, Assistant to the Collector and Magistrate of the district of Anantapur.

M.R.Ry. Dharmapuri Vatchespattyam Srikantayya Avargal, Deputy Collector in the district of Ganjam.

No. 243.—Under section 192 of the Madras Estates Land Act, 1908 (I of 1908), and section 138 (1) of the Code of Civil Procedure (Act V of 1908), the Governor in Council is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed under the Madras Estates Land Act, 1908 (I of 1908), take down the evidence with his own hand in the English language:—

Paul Nagur Muhammad Miran Sahib Bahadur, Revenue Divisional Officer in the district of South Arcot.

Fort St. George, April 2, 1912.

No. 244.—Under section 357 of the Code of Criminal Procedure, 1898, the undermentioned officers are authorized to take down the evidence of witnesses with their own hand in the English language:—

Mr. Harold Hamilton Barkitt, First-class Magistrate in the district of Ganjam.

Mr Frederick William Rowntree Robertson, First-class Magistrate in the district of Vizagapatam.

A. G. CARDEW,
Ag. Chief Secretary.

Fort St. George, April 1, 1912.

No. 245.—Under sub-section (2) of section 10 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint Mr. Charles Gordon Mackay, First-class Magistrate in the district of Malabar, to be an Additional District Magistrate, Malabar, for six months and to confer on him all the powers of a District Magistrate.

No. 246.—Under section 28 of the Madras Civil Courts Act (III of 1873) as amended by section 5, clause (*b*) of Act XXI of 1885, the Governor in Council is pleased, on the recommendation of the High Court, to invest M.R.Ry. Mookkamyamma Junakiramma Aiyar Veeraraghava Aiyar Avargal, District Munsif, Tirupati (North Arcot), in the Presidency of Fort St. George, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Court arising within the local limits of his jurisdiction up to Rs. 100.

2. The powers given by this notification are personal and will be exercised by the above District Munsif only so long as he continues to preside over the said Court.

3. This notification will have effect from the date of assumption of charge of the Court by the officer named.

No. 247.—Under section 28 of the Madras Civil Courts Act (III of 1873) as amended by section 3, clause (3) of Act XXI of 1885, the Governor in Council is pleased, on the recommendation of the High Court, to invest M.R.Ry Salem Ranganatha Mudaliyar Avargal, District Munsif, Vellore (North Arcot), in the Presidency of Fort St. George, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Court arising within the local limits of his jurisdiction up to Rs. 200.

2. The powers given by this notification are personal and will be exercised by the above District Munsif only so long as he continues to preside over the said Court.

3. This notification will have effect from the date of assumption of charge of the Court by the officer named.

ERRATA.

Fort St. George, April 2, 1912.

In the Judicial Notification No. 789, published on pages 1136 and 1137 of Part I of the *Fort St. George Gazette*, dated the 28th November 1911, *delete* the village Patchakayalamada appearing in column 3 against Devanakonda station of Pattikonda circle and the villages of Kotakonda and Dupanaguti against Maddikera station of the same circle.

Insert the following in columns 1 to 5 of the Notification under Pattikonda circle just below the village "Morelia" appearing in column 3 against Pattikonda station.

1	2	3	4	5
Do.	Billekallu.	Patchakayalamada	Do	Do.

A. G. CARDEW,
Ag. Chief Secretary.

NOTIFICATIONS.

Fort St. George, March 26, 1912.

No. 248.—In exercise of the powers conferred by section 9, sub-section (1) of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint M.R Ry. Varanasi Subramaniyam Pantulu Garu, Sessions Judge of Cuddapah, to be also Additional Sessions Judge of Kurnool during the vacation of the District Court, Kurnool

H. A. STUART,
Ag. Chief Secretary.

Fort St. George, April 1, 1912.

No. 249.—Under section 4 of the Madras Planters' Labour Act, 1903, the Governor in Council is pleased to authorize Mr. Alexander Donald Maclean of Pooloo-Malla Estate, Wynad, to witness the execution of labour contracts.

No. 250.—Under section 4 of the Madras Planters' Labour Act, 1903, the Governor in Council is pleased to authorise Mr. Owen Westell Marden of Kinnecoorie Estate, the Nilgiris, to witness the execution of labour contracts

No. 251.—Under sections 9 and 193 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint Mr. Frederick William Rowntree Robertson, Sub-Divisional Magistrate in charge of the Vizianagram Sub-Division, in the district of Vizagapatam to be an Additional Sessions Judge for the Vizagapatam (agency) Sessions Division, and to direct him to try such cases and appeals as may be made over to him by the Sessions Judge of that Division, provided that the Additional Sessions Judge shall not try any case, which he, as Sub-Divisional Magistrate, has committed for trial.

Fort St. George, April 2, 1912.

No. 252.—In exercise of the powers conferred by sub-section (2) of section 1 of the Madras Towns Nuisances Act, 1889, the Governor in Council is pleased, with effect from the date of this notification, to extend the provisions of sections 3 to 7 (both inclusive) of the said Act to the local areas of the village within the limits of the villages of Tottiyam and Chittur in the Musiri taluk, Trichinopoly district, during the period of the annual festival in the Marudhai Kali Amman temple in Tottiyam the 8th April from the date of this notification. In 1913 and subsequent years the dates on which the festival shall be held with reference to this notification shall be duly notified in the District Gazette in each year by the District Magistrate, Trichinopoly.

CARDEW,
Ag. Chief Secretary.

Fort St. George, March 16, 1912.

No. 218.—The following draft rules which the Governor in Council proposes to issue under section 87 of the Indian Factories Act, 1911 (XII of 1911), are published for general information.

2. Notice is hereby given that any objections or suggestions which may be received from any person with respect to the draft rules before 20th June 1912 will be duly considered.

DRAFT RULES.

[*General.*]

1. These rules and orders may be cited as "The Madras Factories Rules, 1912."

2. In these rules and orders—

(a) words and expressions which are defined in the Indian Factories Act, 1911, have the same meaning as in the said Act.

(b) "the Act" means the said Act.

(c) "Inspector" means an inspector appointed under Section 4, sub-section (1), of the Act.

Proviso (1).—When in any area the Local Government has, by notification in the local official Gazette, under sub-section (5) of Section 4, declared that the District Magistrate or an additional inspector shall exercise all the powers of an inspector under the Act, the word "Inspector" shall be held to include such District Magistrate or additional inspector.

Proviso (2).—When in any area the Local Government has declared, as aforesaid, that a District Magistrate or additional inspector shall exercise certain powers of an inspector, the word "Inspector" shall be held to include such District Magistrate or additional inspector, only in so far as any one or more of these rules are specified in the notification.

[*Section* 37 (1) *read with* 37 (2) (*a*) *and* (*b*).]

Register of factories.

3. The Inspector shall keep a Register of Factories in Form A attached to these rules and shall furnish a copy thereof to the District Magistrate on the 1st February of each year. He shall also intimate to the District Magistrate at the time they are made all changes in the Register which are made in accordance with the two next following rules.

Directions for keeping register of factories.

4. (1) When the Inspector receives notice under Section 33 of the Act of a factory being occupied, he shall, if he has not already done so, include such factory in his register.

(2) When the Inspector has reason to believe that any premises, situated within the local limits for which he is appointed and not already registered as a factory, ought to be included in his register, he shall send to the occupier of the premises a notice intimating his intention of placing such premises on his register of factories.

(3) Any person served with a notice under clause (2) above may, within fifteen days of the receipt of such notice, forward to the Inspector a statement setting forth his objections to the registration of his premises as a factory. The Inspector shall consider and dispose of such objections, after making such enquiry as he may deem necessary, and shall make up his register of factories accordingly.

Notice when factory ceases to be occupied.

5. When any premises cease to be occupied as a factory, the occupier may give notice of the fact to the Inspector, who shall, if satisfied that the Act is no longer applicable to such premises, remove them from his register of factories. The Inspector may without such notice of his own motion at any time remove any factory from his register if satisfied that it is no longer used as such:

Provided that seasonal factories shall not be removed from the register if there is a probability of their again starting work within a reasonable time.

Inspection.

6. The Inspector shall be primarily responsible for the administration of the Act within the area for which he is appointed. He shall inspect every factory, other than a seasonal factory, within that area at least once in every half year and every seasonal factory within that area at least once during each season of work. He shall also make such further inspections as may appear to be necessary to him, or to the authority to which he is subordinate, in order that he may satisfy himself that the provisions of the Act and of these rules are duly observed.

7. The Inspector shall at each inspection of a factory satisfy himself that the provisions made in the Act and rules to secure the health and safety of the operatives are observed; that the children employed in the factory have been duly certified and the register of children properly maintained; that the hours of employment of women and children and of persons working in shifts are properly recorded; that the periodical stoppages of work and the holidays provided by the Act are granted, and that the limits of hours of work laid down therein are not exceeded; and that the abstracts and notice prescribed by Section 35 of the Act are duly maintained and affixed. He shall further enquire into the cause of all accidents which have taken place since the last inspection. Finally, he shall note how far defects pointed out at previous inspections have been removed and how far orders previously issued have been complied with. Any defects which have come to light at the present inspection as well as any orders passed by him under the Act shall then be recorded. An extract from such record containing the orders of the Inspector and such remarks on defects found to exist as the Inspector may wish to bring to the Manager's notice shall be sent to the Manager, and a copy of the said extract shall be sent to the District Magistrate.

Proviso.—When in any area the District Magistrate or an additional inspector exercises all or certain of the powers of an inspector, a copy of the orders and remarks aforesaid shall be sent by the District Magistrate to the Inspector appointed under Section 4, sub-section (1), of the Act.

8. The Inspector shall keep a file of the records of his inspections arranged in monthly bundles and shall submit to the authority to whom he is subordinate for the purposes of this Act, on the tenth day of each month, a diary in Form B attached to these rules, showing the work done in the preceding month. A copy of the said diary shall be retained by the Inspector.

[*Section 37 (2) (c).*]

Duties of Certifying Surgeon or person authorised to exercise his functions.

9. (1) The duties of a Certifying Surgeon, as such, and of a person authorised under Section 8 of the Act to exercise his functions, shall comprise the examination of persons desirous of being employed in a factory and the grant to them of certificates of age and of physical fitness. No fee shall be charged for such examination or for the grant of a certificate in pursuance thereof.

(2) The Certifying Surgeon or person authorised as aforesaid shall fix such place and such times as may be proper for the attendance of persons wishing to obtain certificates of age and physical fitness. Notice of the place and the times thus fixed shall be given to the Managers of factories within the local limits for which he is appointed.

10. (1) Every Certifying Surgeon shall keep a bound book containing forms in foil and counterfoil as in Form C attached to these rules. The forms shall be numbered consecutively, and shall be printed on cloth-backed paper.

(2) Every certificate granted under Section 7 of the Act to a person desirous of being employed in a factory shall be prepared by filling up the foil and counterfoil, on which shall also be impressed the left thumb mark of the person in whose name the certificate is granted.

(3) The Certifying Surgeon shall, when satisfied as to the correctness of the entries made therein, sign the foil and initial the counterfoil, and shall deliver the foil to the person in whose name the certificate is granted. The foil so delivered shall be the certificate granted under Section 7 of the Act.

(4) If the Certifying Surgeon refuses to grant to any person a certificate under this rule, no fresh application for a certificate shall be made on behalf of such person until a period of three months has elapsed, unless the Certifying Surgeon otherwise gives permission in writing at the time of refusing to grant the certificate.

(5) In order to facilitate identification of persons applying for duplicate certificates (see Rule 12), Certifying Surgeons shall maintain an alphabetical register of persons to whom certificates are granted. This register will show the name of the person, the number of the certificate and the number (or other distinguishing mark) of the book containing it.

Grant of provisional certificates under Section 8.

11. Every person authorised under Section 8 of the Act to exercise provisionally the functions of a Certifying Surgeon shall grant certificates in the manner provided for in the last foregoing rule. The word "Provisional" shall however be printed or stamped in red ink at the top of each foil and counterfoil.

Grant of duplicate certificates.

12. (1) When a person, to whom a certificate under Section 7 of the Act has been granted, loses such certificate, he may apply to the Certifying Surgeon for a copy of the certificate, and the Certifying Surgeon, after making such enquiry as he deems fit, may grant a duplicate thereof. The word "Duplicate" shall be clearly written in red ink across such certificate and initialled by the Certifying Surgeon. The counterfoil in the bound book of forms shall be similarly marked "Duplicate" and initialled.

(2) For every copy of a certificate granted under clause (1) of this rule, a fee of one rupee shall be charged, which shall be credited to Government. The Certifying Surgeon shall maintain a register in Form D of all fees paid for the issue of copies of certificates, and shall initial each entry made therein.

(3) No second certificate under Section 7 of the Act shall be granted to any person otherwise than in accordance with the provisions of this rule.

13. (1) The Certifying Surgeon shall visit every factory within the limits for which he is appointed at least once a quarter and shall at such of those visits as the Certifying Surgeon may by his direction visits the Manager shall produce before him all persons at work or not, who are not in possession of certificates granted under Section 7 of the Act, employed in the factory:

Provided that children employed solely in the places mentioned in Section 5, sub-section (2), of the Act need not be produced before him.

(2) The Certifying Surgeon shall personally examine every child, who is in possession of a "Provisional" certificate granted under Section 5, and shall if satisfied as to the correctness of the "Provisional" certificate countersign the same and return it to its owner.

(3) If on such examination, the Certifying Surgeon is of opinion that the person in possession of a "Provisional" certificate granted under Section 5, is under the age of nine years or is not fit for employment in a factory, he shall return the certificate, write on it the word "Cancelled" and sign the same, and shall return the certificate with such remarks if any, as he may offer to the person who issued it.

[*Section 37 (2) (e).*]

14. (1) In every factory all the inside walls of the rooms and all the ceilings or tops of such rooms (whether such walls, ceilings, or tops be plastered or not), and all the passages and stair-cases shall be lime-washed at least once a year, dating from the period when last lime-washed.

(2) The Local Government may by special order exempt any class of factories or parts thereof from the provisions of this rule, on the ground that the said provisions are not necessary to satisfy the requirements of clause (a) of Section 9 of the Act as to cleanliness, or are, by reason of special circumstances, inapplicable.

15. All the beams, rafters, doors and other woodwork in every factory shall be painted or varnished once in four years and shall be kept in a cleanly state.

16. The Manager of every factory not exempted under clause (2) of rule 14 shall keep a register showing the dates on which the parts of the factory are lime-washed, painted or varnished.

17. (1) No Manager of a factory shall cause or suffer any rubbish, filth or *débris* to be accumulated or to remain on any premises under his control, of such a nature or in such a position as that effluvia therefrom can arise within the factory.

(2) All latrines and urinals shall be kept in a sanitary state.

[*Section* 37 (2) (*f*).]

Standards of space.

18. (1) There shall be provided for each person employed in any room of a factory a floor area of at least 36 superficial feet and a breathing area of at least 500 cubic feet.

(2) The Manager of every factory shall maintain a register showing the measurements and cubical contents of each room in the factory, the area of the floor-space in each room occupied by machinery or other fixtures, and the area provided for ventilating openings as required by the next following rule.

[*Section* 37 (2) (*g*).]

Standard of ventilation.

19. In every room of a factory ventilating openings shall be provided in the proportion of 5 square feet for each person employed in such room, and the openings shall be such as to admit of a continued supply of fresh air:

Provided that, subject to the control of the Local Government, the Inspector may, for reasons to be recorded in writing, relax the conditions of this rule where in his opinion this may be done with due regard to the health of the persons employed in any room.

[*Section* 37 (2) (*h*).]

Latrine accommodation.

20. (1) Every factory, which has not been exempted under the proviso to section 13 of the Act, shall be provided with sufficient urinal and latrine accommodation. The latrine shall be in a place detached from the other factory buildings and on the following scale, viz.:—

	Seats.
Where the number of operatives does not exceed 50	3
Where the number of operatives exceeds 50 but does not exceed 150.	4
Where the number of operatives exceeds 150 but does not exceed 200.	5
Where the number of operatives exceeds 200	1 seat for every 50 or fraction of 50.

(2) If females are employed, separate latrines screened from those for males and marked in the vernacular in conspicuous letters "For females only" shall be provided.

Those for males shall be similarly marked "For men only."

[*Section* 37 (2) (*i*).]

Supply of water.

21. (1) In every factory a supply of water fit for drinking consisting of at least as many gallons *per diem* as there are persons employed in the factory shall be provided; and in addition a sufficient quantity of water for washing purposes.

(2) Such supply shall be derived either from a public supply of drinking water, or from one or more wells so situated as not to be polluted or contaminated with organic matter or other impurities.

(3) Proper arrangements shall be made for maintaining in drained and cleanly condition the area in which the water is distributed.

(4) No place where the water is distributed.

shall be supplied to the operatives free of cost.

[*Section* 37 (2) (*j*).]

Fencing.

22. Every ring-throstle-frame, ring-[illegible] revolve in the usual direction, *viz.*, in slubbing frame, the tin rollers of which them any object coming into contact with them from beneath upwards between main driving shafts or tail ends of such shafts shall be guarded in the following manner:—

(i) A guard or guards shall be permanently fixed along the whole length of each side of every such frame, and not further under the frame than the centre of each leg of the spring pieces. Such guards shall not be removable by hand, *i.e.*, without the use of tools.

(ii) These guards shall be one or more stout horizontal iron bars or sheets or wooden planks, so placed that the clear vertical space between any two of them, or between the topmost and the spindle rail, or between the lowest and the floor shall in no case exceed 7 inches. If iron bars are used, a sufficient number of uprights shall be provided, so as to render the bars rigid enough to resist deflection.

(iii) Whenever under the tail-end of any such frame there is a clear space exceeding 8 inches from the floor, a like guard shall similarly be fixed across such end.

(iv) Every such frame which may hereafter be erected or re-erected in any factory shall be guarded in the above manner before being brought into use.

(v) Every line of main driving shafts or tail ends of any such shafts which may hereafter be erected or re-erected whose height from the ground floor is less than six feet shall, before it is put to work, be so guarded that it cannot be approached whilst in motion.

23. The following rules for the protection from danger of persons employed in attending to machinery in motion shall be observed in every factory :—

(i) Every person who goes up to replace a belt or to oil bearings of shafts shall wear a loin cloth or tight trousers, and shall not wear any loose clothing which is liable to be caught in the machinery.

(ii) Only experienced men and those specially trained for the work shall be allowed to replace fast running belts.

(iii) All ladders used in replacing belts shall be specially made and reserved for that work, and provided with hooks and spurs.

(iv) As far as possible all important pulleys shall be provided with belt hangers :

Provided that when the main belts of any machinery have to be adjusted, the machinery shall be stopped and shall not be set in motion again, until such belts have been completely adjusted.

24. All belts shall be regularly examined to see that they are kept at proper tension.

[*Section* 37 (2) (*b*).]

Notice of accidents

25. (1) Notice of accidents resulting in death, or causing such severe injury that there is no reasonable hope that the injured person will be able to return to work within 48 hours, shall be sent by telegraph, telephone or special messenger within one hour of the occurrence to—

(*a*) the Inspector notified for any area as the person to whom notices are to be sent;

(*b*) the District Magistrate or, if he by general order so directs, the Sub-divisional Officer.

(2) In case of any accident resulting in death, notice shall also be sent within the same time and by similar agency to the officer in charge of the Police Station for the area in which the factory is situated.

(3) If the notice is sent by special messenger it shall be in Form E attached to these rules, and if it is sent by telegraph or telephone it shall be confirmed by a written report in that form.

26. Notice of accidents less serious than those referred to in Rule 25, but which nevertheless prevent the injured person from returning to work within 48 hours of the occurrence, shall be sent by post within twenty-four hours of the expiry of that time to the authorities mentioned in Rule 25 (1) (*a*) and (*b*) in Form E attached to these rules.

[*Section* 37 (1) *and* 37 (2) (*b*).]

27. In every factory where children are employed there shall be correctly kept up to date and written afresh from January 1st in each year a Register of Children in Form F attached to these rules.

28. In every factory the master roll shall, in the case of every woman and child, show the time of beginning and ending of each period of employment during the day, and opposite the name of each child shall be recorded his number in the Register of Children.

29. In every factory where a child when at work wears, instead of his certificate, a token giving reference to the same, such token shall have the number of the child in the Register of Children stamped upon it. The token shall be attached round the neck of the child.

30. In order to enable the Inspector to see that the provisions of the Act for a weekly holiday are observed, the Manager of every factory, in which Sunday is not observed as the weekly holiday, shall keep a register showing the dates, whether Sundays or week days, on which the factory or any department thereof is closed.

[*Section* 37 (2) (*u*).]

Abstract of Act and rules.

31. (1) The abstract of the Act and of these rules required by section 36 of the Act to be affixed shall be, for textile factories, in Form G attached to these rules.

(2) The abstract of the Act and rules required by section 36 of the Act to be affixed shall be, for non-textile factories, in a form similar to Form G attached to these rules, but with necessary alterations approved by the Inspector.

(3) If the abstract of the Act and rules becomes illegible or defaced, a fresh copy shall be affixed.

[*Section* 37 (2) (*v*).]

Procedure in appeals.

32 (1) An appeal presented under section 50 of the Act shall lie to the Commissioner of Salt, Abkári and Separate Revenue and shall be in the form of a memorandum setting forth concisely the grounds of objection to the order, and bearing a Court Fee stamp in accordance with article 11 of Schedule II of the Court Fees Act, and shall be accompanied by a copy of the order appealed against.

(2) On receipt of the memorandum of appeal the appellate authority shall, if it thinks fit, or if the appellant has requested that the appeal should be heard with the aid of assessors, call upon the body, if any, declared to be the body representative of the industry concerned under sub-section (3) of section 50 of the Act, to appoint an assessor within a period of 14 days. If an assessor is nominated

by such body, the appellate authority shall appoint a second assessor itself. It shall then fix a date for the hearing of the appeal, and shall give due notice of such date to the appellant and to the Inspector whose order is appealed against, and shall call upon the two assessors to appear on such date to assist in the hearing of the appeal.

(3) An assessor appointed in accordance with the provisions of clause (2) shall receive a fee not exceeding Rs. 50 to be fixed by the appellate authority for the hearing of the appeal. The fee shall be paid by Government. But, where assessors have been appointed at the request of the appellant, and the appeal has been decided wholly or partly against him, the appellate authority may direct that the fees of the assessors shall be paid in whole or in part by the appellant.

[*Section* 27 (2) (*a*).]

Manner of service of notices

33. The despatch through the post, under registered cover, of any notice, order or extract of an Inspector's report sent under the Act or under these rules, shall be deemed a sufficient service on the occupier or manager of the factory of such notice or order or of any directions contained in such extract.

Copies of abstract where to be obtained.

34. Copies of the abstract of the Act and rules can be obtained in English and in the chief vernacular language of the district from the Inspector notified under sub-section (5) of section 4 as the Inspector to whom notices are to be sent, at the price of ——— annas each.

Copies of Act and rules where to be obtained

35. Copies of the Act and of these rules can be obtained from the Superintendent, Government Press, Madras, either in English, in Tamil, Telugu, Malayalam or in Canarese, at the price of ——— annas each.

FORM A.

Register of Factories

Serial number of factory.	District.	Place.	Class of factory	Name of factory.	Name of occupier.	Name of manager.	Hours of starting and stopping work.	Average number of operatives employed				Whether interval is given after 5 hours work and if so time and length of interval, or whether factory is worked in accordance with a system of shifts, or whether factory is exempted from interval and if so under what provision of section 21.	Whether holiday is invariably given on Sundays, or other days are substituted, or whether factory is exempted and if so under what provision of section 22.	Remarks.
								Adults.		Children.				
								Men.	Women.	Boys.	Girls.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM B.

Diary of Inspector.

Date.	Place.	Factories visited or other work done.	Remarks on defects found and directions and orders issued.

FORM C.

1. Serial No._____

Date_____

2. Name_____

3. Father's name_____

4. Sex and caste or religion_____

5. Residence_____

6. Age certified_____

_____

7. Physical Etnoes_____

8. Distinctive marks_____

_____

Thumb Impression.

A. B.
Initials of Certifying Surgeon.

Certificate

Serial No._____

Date_____

I hereby certify that I have personally examined (name)_____ son/daughter of_____ (caste, etc.)_____ residing at_____ who is desirous of being employed as a factory, and that his/her age as nearly as can be ascertained from my examination is _____ years and that he/she is fit for employment in a factory.

His/Her descriptive marks are_____

_____

Thumb Impression.

(Sd.) A. B,
Certifying Surgeon.

FORM D.

Register of Fees paid for the issue of Duplicate Certificates under Section 7 of the Factories Act.

Date.	Serial No.	Name of person to whom granted.	Initials of Certifying Surgeon.

*Paid into Treasury*_____

*Date*_____

Signature of Certifying Surgeon

FORM E.

Report of Accidents or dangerous occurrence.

Dated———, *the*———*192*

SIR,

I———beg hereby to give notice under Rule———of the Factory Rules that an accident occurred in the factory of———at———

death

o'clock on———causing serious injury to the persons mentioned below—

slight injury

Name and address of persons injured.	Caste.	Sex.	Age	Occupation.*	Nature and extent of injury.†

The accident was caused by ‡———

The injured persons are under treatment by———

Signed A.B.
Manager.

* Usual employment or precise occupation at time of accident.
† Describe briefly the nature and extent, *e.g.*, loss of finger, fracture of leg, scald, etc.
‡ Here describe how caused, by what part of machinery, or in what other way; if machinery, state whether in motion by mechanical power at the time and if it was due to the carelessness of the operatives or not.

FORM F.

Register of Children.

Number§	Name.	Father's name.	Sex.	Caste or religion.	No. of certificate.	Date of certificate.	Remarks

NOTE.—§ The number given here will be the same as the number on the token, if any.

FORM G.

Abstract of Act and Rules.

The Act.

ALL PERSONS.

1. No person shall be employed before 5-30 A.M. or after 7 P.M. unless he is employed in a system of shifts approved by the Inspector.

2. There shall be after such six hours of work a stoppage of half an hour during which all work shall be discontinued except by persons employed in a system of shifts approved by the Inspector.

3. No person shall be employed in any factory on a Sunday unless he has had or will have a holiday on one of the three days immediately preceding or succeeding the Sunday.

Exceptions to (1), (2) and (3).

(*a*) work by the supervising staff, clerks, watchmen or messengers;

(*b*) work in the mechanic shop, the smithy or foundry, the boiler house, the engine-room or power house, or in connection with the mill gearing, the electric driving or lighting apparatus, mechanical or electrical lifts, or the steam or water pipes or pumps;

(*c*) work on the cleaning of walls, ceilings or other portions of factory buildings, tanks, wells, humidifying or ventilating apparatus, tunnels, blow-room flues or line shaft alleys or of galleries in ginning factories;

(*d*) work by persons engaged in oiling, examining or repairing or in supervising or aiding in the oiling, examination or repair of any machinery or other thing whatsoever which is necessary for the carrying on of the work in a factory.

Explanation.—Periodical cleaning is not included in the terms "examining" or "repairing."

(*e*) work on the processes of packing, bundling or baling of finished articles or the receiving or despatching of goods.

Further exceptions (1) and (2)—

(*f*) work on sizing, calendering, finishing, sewing and tailoring.

Further exception to (1)—

(*g*) work on cloth-printing, bleaching and dyeing.

WOMEN ONLY.

4. No woman shall work before 5-30 A.M. or after 7 P.M. or for more than 11 hours on any one day.

CHILDREN ONLY.

5. No child shall be employed before 5-30 A.M. or after 7 P.M. or for more than 6 hours on any one day.

6. No person shall employ or permit to be employed any child in more than one factory on any one day.

7. No child shall be employed unless he is over 9 years of age and has obtained a certificate of age and physical fitness.

8. Every child when at work must have in his possession either his certificate or a token giving reference to such certificate.

9. No child shall use or attempt to use as his own a certificate granted to another child.

10. No child shall obtain two certificates under section 7 or section 8 of the Act, but if he loses his certificate he may apply to the Certifying Surgeon for a duplicate certificate, the fee for which shall be one rupee.

11. When a child goes to work in a new factory he must give up his token (if any) but must show his certificate to the manager of the new factory.

The Rules

(Signed) A.B.,
Inspector of Factories.

Address

Fort St. George, March 29, 1912.

No. 268.—In exercise of the powers conferred by clause (*a*) of sub-section (1) of section 4 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to abolish the police stations named in column 2 of the schedule hereto appended and to declare, with effect from the said date, the places named in column 5 to be police stations including within their local areas the villages noted in column 3 of the schedule.

SCHEDULE.

Division in which at present included	Police station to which at present attached	Names of villages	Circle in which hereafter included.	Police station to which hereafter attached.
Saidapet ..	Saidapet ..	Saidapet	St. Thomas' Mount.	Saidapet town.
		Government Farm		
		Guindy Park		
St. Thomas' Mount.	Mount No. 1 ..	St. Thomas' Mount	Do.	St. Thomas' Mount.
		Alandur		

ACQUISITION OF LAND.

Under section 6, Act I of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 01 acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of police patrol sheds at Munagavalai and Jagganaickenpeta, Chingleput taluk; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Chingleput, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Chingleput, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or panneah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Conjeeveram district, Chingleput taluk, Munagavalai village.		ACRE
Zamindari, dry ..	The Maharaja of Bobbili, landlord; Bimala Mohalingam, tenant	North, portion of land belonging to the Maharaja of Bobbili east, Alkam-Ilamandalam road, south and west, portion of land belonging to the Maharaja of Bobbili.	·005
	Jagganaickenpeta village.		
Inam, dry	Yenumula Panayana and Ramaiyamma of Chamundi and Vyasula Tenant Naidu of pekkanam.	North, portion of land belonging to the inamdars; east, Chingleput-Palakonda road; south and west, portion of land belonging to inamdars.	·005
		Total	·01

H. A. STUART,
Ag. Chief Secretary.

POLITICAL DEPARTMENT.

NOTIFICATIONS

Fort St. George, April 2, 1912.

No. 6.—His Excellency the Baron Carmichael, Knight Grand Commander of the Most Eminent Order of the Indian Empire, held an Investiture of the Order as thereunto authorised by the Grand Master of the said Most Eminent Order, at the Banqueting Hall, Madras, at 6-30 P.M., on Saturday the 23rd March 1912.

At the ceremony, His Excellency Lord Carmichael first invested under the Grant of His Imperial Majesty the King, Emperor of India, the Honourable Mr Francis Joseph Edward Spring, C.I.E., and Maharaja Sri Vikrama Deo, of Jeypore, with the Insignia of the Second Class of the Most Eminent Order of the Indian Empire.

His Excellency then decorated under the Grant of His Imperial Majesty Colonel William Burgess Wright, V.D. with the Badge of the Third Class of the same Order and John Charles Burnham, Esq., with the Badge of the Third Class of the Most Exalted Order of the Star of India; he also decorated M.R.Ry. Parambil Tharian Tharyan, M.R.Ry. Diwan Bahadur Annaji Aiyangar Krishnaswami Aiyangar, M.R.Ry. Conchr Sarvothama Rao and M.R.Ry. Bhimanakunte Hanumantha Rao, with the Badge of a Companion of the Imperial Service Order; Major William Hancock Tucker, I.M.S., with the Kaisar-i-Hind Medal for Public Service in India of the First Class, and the Rev. John Scudder Chandler of the American Madura Mission and Usman Nawaz Khan Sahib, Senior Sub-Assistant Surgeon, with the Kaisar-i-Hind Medal for Public Service in India, of the Second Class.

The following Members of the Most Eminent Order of the Indian Empire attended the Investiture:—

Maharaja Sri Rao Sir Venkatakrishnayachendrulavaru Bahadur, G.C.I.E., of Bobbili.
Maharaja Sir Velugoti Sri Rajagopalakrishna Yachendrulavaru Bahadur, K.C.I.E., of Venkatagiri.
The Honourable Sir Ghulam Muhammad Ali Khan Bahadur, K.C.I.E., Prince of Arcot
Henry Irwin, Esq., C.I.E.
The Honourable Sir Murray Hammick, K.C.S.I., C.I.E., I.C.S.
Diwan Bahadur Kanchi Krishnaswami Rao, C.I.E.
The Honourable Mr. Justice Chettur Sankaran Nair, C.I.E.
Edward Waller Stoney, Esq., C.I.E.
The Honourable Mr. Parthasaneri Sundaram Aiyar Sivaswami Aiyar, C.I.E.
The Honourable Mr. Alfred Gibbs Bourne, C.I.E., D.Sc.
Arthur Ernest Lawson, Esq., C.I.E.
Major Frederick Fenn, Elwes, C.I.E., M.D., I.M.S.
The Honourable Mr. Cecil Archibald Smith, C.I.E.

(By Command of His Excellency the Governor.)

A. G. CARDEW,
Ag. Chief Secretary to the Government of Madras.

Fort St. George, April 2, 1912.

No. 7.—The following notification of the Government of India is republished:—

FOREIGN DEPARTMENT

Calcutta, the 19th March 1912.

No. 360-*I.E.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that any European British subject appointed either by name or in virtue of his office to be a Justice of the Peace in or for any country or place beyond the limits of British India shall have, in regard to European British subjects and persons accused of having committed offences conjointly with such European British subjects, all the ordinary powers which may be conferred on a Magistrate of the 1st Class under the Code of Criminal Procedure, 1898 (Act V of 1898), and, in addition, all the powers which may be conferred on a Magistrate under sections 188 and 190 of the said Code.

2. The Governor General in Council is also pleased to direct that any European British subject appointed either by name or in virtue of his office to be a Justice of the Peace in or for any country or place beyond the limits of British India shall have power to hold inquests under section 174 of the Code of Criminal Procedure, 1898 (V of 1898).

3. The notifications of the Government of India in the Foreign Department, No. 2770-F.B., dated the 14th July 1904, and No. 459-I.B., dated the 20th February 1912, are hereby cancelled.

Fort St. George, April 2, 1912.

No. 8.—The following notifications of the Government of India are republished:—

FOREIGN DEPARTMENT.

Calcutta, the 12th March 1912.

No. 636-*I.B.*—With reference to the announcement made at the Coronation Durbar by His Excellency the Governor General, which was published in the Notification dated the 13th December 1911 by the Government of India in the Foreign Department, it is hereby notified for general information that an annual pension of Rs. 100 payable on the 12th December each year, with effect from the 12th December 1911, shall be granted to all present holders and future recipients of the titles of Mahamahopadhyaya and Shams-ul-Ulama.

No. 643-*G.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise provisionally the appointment of Sir Hugh Stein Fraser, *Kt.*, as Consul for Norway at Madras.

A. G. CARDEW,
Ag. Chief Secretary to Government.

MARINE DEPARTMENT

RESIGNATION.

Fort St. George, March 27, 1912.

No. 20.—Under section 11 of the Madras Port Trust Act, 1905 (II of 1905), the Governor in Council is pleased to accept the resignation of his appointment as Trustee of the Port of Madras tendered by Mr. S. D. Pears

NOTIFICATIONS.

No. 21.—The following gentlemen have been elected under section 8 of the Madras Port Trust Act, 1905 (II of 1905), by the Members of the Madras Chamber of Commerce and of the Madras Trades Association to be Trustees of the Port of Madras with effect from the 1st April 1912 :—

1. Sir Hugh S. Fraser, *Kt.*
2. Mr. C. B. Simpson.
3. Mr. G. W. Mitchell.
4. Mr T. J. McCloughin.
5. Mr R. Maclure Savage.

No. 22.—Under section 10 of the Madras Port Trust Act, 1905 (II of 1905), the Governor in Council is pleased to appoint the following gentlemen to be Chairman and Trustees of the Port of Madras with effect from the 1st April 1912 :—

Chairman.

1. The Hon'ble Sir Francis J. E. Spring, K.C.I.E.

Trustees.

2. Mr. Alexander Sligo Anderson Westropp, I.C.S.
3. Commander W. B. Huddleston, R.I.M.
4. Mr. Hugh Trowbridge Keeling.
5. The Hon'ble Khan Bahadur Muhammad Abdul Kuddus Badsha Sahib Bahadur
6. The Hon'ble Rao Bahadur Pitti Thangaraya Chetty Garu.
7. M.B.&y. Rao Bahadur Gopathy Narayanasami Chetty Garu.

H. A. STUART,
Ag. Chief Secretary.

LEGISLATIVE DEPARTMENT.

APPOINTMENT.

Fort St. George, April 2, 1912.

No. 24.—In the exercise of the power conferred by section 4 of the Indian Councils Act, 1909, (9 Edw. 7, Ch. 4), the Governor is pleased to appoint the Hon'ble Mr. J. N. Atkinson, C.S.I., to be Vice-President of the Council of the Governor of Fort St. George.

T. E. MOIR,
Ag. Secretary to Government.

REVENUE DEPARTMENT

LEAVE.

Fort St. George, March 27, 1912

No. 138.—Under article 220 of the Civil Service Regulations M.R.Ry. A. Rajabadar Mudaliyar Avargal, Deputy Collector, Fourth Grade, is granted privilege leave for two weeks in continuation of the leave already granted to him.

A. G. CARDEW,
Secretary to Government

Fort St. George, April 1, 1912.

No. 139.—Under article 260 of the Civil Service Regulations, Mr. C. Coultrup, Deputy Collector, Seventh Grade, is granted privilege leave for two months with effect from the date of relief

No. 140.—Under article 330 of the Civil Service Regulations, M.R.Ry V. Parthasarathi Chetti Garu, Deputy Collector, Third Grade, is granted leave on medical certificate for three months with effect from 28th February 1912.

L. DAVIDSON,
Ag. Secretary to Government.

APPOINTMENT.

Fort St. George, March 26, 1912.

No. 141.—The following appointment of a Deputy Collector is ordered :—

Muhammad Raza Sahib Belgami Sahib Bahadur to act as Deputy Collector, Seventh Grade.

POSTINGS.

No. 142.—The following postings of Deputy Collectors are ordered :—

Muhammad Raza Sahib Belgami Sahib Bahadur to General duty, Nellore.

M.R.Ry. Coraimr Krishnamurti Nayudu Garu from General duty, Nellore, to the Nellore treasury.

Mr George Nelson Armstrong Tomlinson, on return from leave, to General duty, North Arcot.

M.R.Ry. Sreerla Srinivasa Rao Pantulu Garu from General duty, North Arcot, to General duty, South Canara.

Fort St. George, March 29, 1912.

M.R.Ry. Pullara Karumamparath Kunhunni Menon Avargal, on relief at Palghat, to General duty, Salem. To join expeditiously.

APPOINTMENTS AND POSTINGS.

Fort St. George, March 26, 1912.

No. 143.—The following appointment and posting of a Deputy Collector are ordered :

M.R.Ry. C. R. Raghavachariyar Avargal, Tahsildar, Madura district, to act as Deputy Collector, Seventh grade.

M.R.Ry. C. R. Raghavachariyar Avargal to General duty, North Arcot.

A. G. CARDEW,
Secretary to Government.

Fort St. George, April 2, 1912.

No. 144.—The following appointments and postings in the Salt, Abkari and Customs Department are ordered :—

(1) Mr. Ralph Wilfred Kite, Assistant Commissioner, First Grade and acting Deputy Commissioner, is appointed Deputy Commissioner and is posted to the Northern division, *vice* M.R.Ry. Dewan Bahadur A. Krishnaswami Aiyangar Avargal, I.S.O., retired.

(2) Mr. Thomas Robertson Barter, Assistant Commissioner, First Grade, is appointed to act as Deputy Commissioner, *vice* Mr. F. G. Marshall on leave and is posted to the Southern division.

(3) Mr. Robert Penton Tillard, Inspector, First Grade, is appointed to act as Assistant Commissioner, *vice* viz. Barter on other duty or until further orders and is posted to the Cuddalore sub-division.

L. DAVIDSON,
Ag. Secretary to Government.

NOTIFICATIONS.

Fort St. George, March 27, 1912.

No. 145.—In exercise of the powers conferred by section 215, clauses (3) and (11) of the Madras Estates Land Act, I of 1908, His Excellency the Governor in Council is pleased to make the following rule :—

RULE.

"The amount required to be deposited under section 131, Estates Land Act, may be paid into any sub-treasury and the Sub-treasury officer's receipt filed in token of payment."

Fort St. George, March 25, 1912.

No. 146.—Under section 3 of the Madras Irrigation Cess Act VII of 1865, as amended by Madras Act V of 1900, His Excellency the Governor in Council is pleased to make the following rules for the levy of water-cess on lands in the villages of (1) Pukkipalli, (2) Dumanallur, (3) Ugumudi, (4) Madgampundi and (5) Ramachandraguntu in the Nellore district irrigated from Government sources :—

Rules for the levy of water-cess on lands irrigated from Government sources in the villages of (1) *Pukkipalli* (*No.* 287), (2) *Dumanallur* (*No.* 284), (3) *Ugumudi* (*No.* 283), (4) *Madgampundi* (*No.* 285) *and* (5) *Ramachandraguntu* (*No.* 286) *in the Nellore district.*

RULE I.—When water is supplied to dry lands in the Government villages the following rates of water-cess will be charged :—

(1) For a single wet crop	The difference between the wet and dry rates at which the land is assessed.
(2) For a second or third wet crop ..	One-half of the charge shown against item (1) *plus* half the dry assessment.
(3) For a first, second or third dry crop ..	One-third of the charge shown against item (1).
(4) For sugarcane, betel, plantains, etc., other wet crops which ordinarily remain on the ground for more than six months	The sum of the charges specified against items (1) and (2).
(5) For dry crops which ordinarily remain on the ground for more than six months.	One and a half times the charge shown against item (3).

Note (1).—Where the settlement register does not show the wet taram and rate of any dry land, such taram and rate shall be determined by the Collector.

Note (2).—When manavari lands are irrigated from a Government source, the manavari rate should be reduced to the appropriate dry rate before water-rate is levied.

RULE II.—When water is supplied from first-class sources to lands in whole inam villages the following rates will be charged :—

	Rs.	A.	P.
(1) For sugarcane, betel, plantains and turmeric	6	0	0
(2) For paddy, first crop	4	0	0
(3) For paddy, second or third crop	2	0	0
(4) For chillies, sweet-potato, onion, brinjal and similar garden crops .	3	0	0
(5) For indigo standing on the ground for more than six months ..	2	8	0
(6) For indigo standing on the ground for not more than six months ..	1	4	0
(7) For mundunari paddy	2	0	0
(8) For korra, cholam, cumbu, ragi, arika, blackgram, horsegram, coriander, and cumin seed	1	0	0

Note.—Three-fourths of the above rates will be charged when water is supplied from second-class sources.

RULE III.—When water used for irrigation cannot be obtained without raising it by baling or some mechanical contrivance, the water-rate charged will be three-fourths of the rates specified in Rules I and II. No charge will be made for a second or a third dry crop provided that the land on which it is grown is not irrigable by direct flow during any part of the year.

Note.—On lands under drawn and damaiar dam wet a single charge of one-quarter or one-eighth of the difference between wet and dry assessments will be made according as water is raised by single or double lift. No charge will be made for second or third crop.

RULE IV.—For the purpose of the rates specified in rules I and II above, a second wet crop is a wet crop following an irrigated crop grown in the same fasli and a third wet crop is a wet crop following two irrigated crops grown in the same fasli; a second dry crop is a dry crop raised in succession to another crop whether that first crop is wet or dry and a third dry crop is a dry crop raised in succession to two other crops wet or dry.

Fort St. George, March 31, 1912.

No. 247.—His Excellency the Governor in Council is pleased to declare, under the provisions of section 16 of the Madras Forest Act V of 1882, that from the 1st May 1912, the area, the boundaries of which are set forth in the schedule hereunto annexed, shall be constituted "Reserved Forest":—

SCHEDULE.

District.	Taluk.	Name of village.	Name of block.	Particulars.
Tinnevelly.	Nanguneri ..	Maliyadipather .	Addition to the Kalakad reserved forest I (a).	The addition comprises survey No. 284 and that part of survey No. 283 lying west of the line joining the Chandalla stone at the Three-nanga-i village boundary and that due north at a distance of 94 links. Area—3·50 acres more or less.

Admitted—Nil.

A. G. CARDEW,
Secretary to Government.

Fort St. George, April 1, 1912.

No. 148.—The following draft rules which His Excellency the Governor in Council proposes to make under sections 4 and 5 of Madras Act II of 1879, sections 21, 26 and 33 of the Madras Forest Act V of 1882 and sections 6 of the Indian Fisheries Act IV of 1897, in respect of the waters specified in the rules 7 to 10 noted below are published for general information. They will be taken into consideration after the 23rd April 1912. Any representations regarding them should be addressed to the Secretary to Government, Revenue Department.

PREAMBLE.

Whereas it is necessary to take steps to protect the trout, carp and other non-indigenous fish, introduced with a view to their acclimatization into certain waters on the Nilgiri plateau and to regulate fishing generally within the Nilgiri district and in the adjoining portions of the Malabar and Coimbatore districts, the Governor in Council is pleased under the powers vested in him by sections 4 and 5 of Madras Act II of 1879, sections 21, 26 and 33 of the Madras Forest Act V of 1882, and section 6 of the Indian Fisheries Act IV of 1897, to make the following rules which shall remain in force for three years from the date of this notification.

RULES.

Area covered by the preamble.

The area referred to in the above preamble, wherein fishing is regulated by the rules hereinafter noted is that included within the following boundaries:—

(1) The south bank of the Bhavani river from Attipadi, in the valley of that name, to its junction with the Moyar river;

(2) From that point the north bank of the Moyar river as far as the boundary of the Nilgiri district, and thence the boundary of the said district, as determined for ordinary administrative purposes, to the Nilgiri peak;

(3) From that point the western crest of the Nilgiri hills to its termination below Siapara.

(4) Thence along the northern, western and southern crests of the Silent Valley range to its southernmost point.

(5) From that point to Attipadi.

Note.—The whole of the Silent Valley reserved forests and the Mudumalai and Kumbarakolli leased forests are included in this area.

2. Under section 33 Madras Forest Act V of 1882, the Mudumalai and Kumbarakolli leased forests are declared for the purposes of these rules to be a reserved forest within the meaning of section 29 of the said Act.

The boundaries of the above forests are as follows:—

The Mudumalai leased forests.

North.—The boundary of Mysore State.

East.—The boundary of Mysore State and of Tadnad firka of the Ootacamund taluk.

South.—The boundaries of the Gudalur desam, the Moyar river, the boundaries of the Sri Mudurai desam and of the Cherumuli desam.

West.—The boundaries of the Mundanad ameam, and of the North Malabar district, the boundaries of the Wynad taluk and of the Cinapatti-Vattam ameam.

The Kumbarakolli leased forests.

North.—The Bithuru halla.

East and south.—The Moyar river.

West.—Survey Nos. 4 to 11 of the Gudalur desam.

3. The following rules apply to all waters within the area defined in rule 1 above with the addition of the Sirumuni and the Bopumuri rivers and their tributaries which flow into the Bhavani from the south.

4. *Definition.*—In these rules "fishing" includes the capture of, or the attempt to capture, fish by any means including fixed engines, grooves, weirs or nets, or by the damming or baling of any water.

5. *Exception.*—Nothing in these rules applies to fishing conducted by or under the orders of the Piscicultural Expert to the Government of Madras.

6. *General prohibition.*—The poisoning of water or dynamiting of fish is absolutely forbidden in all waters.

7. *Waters in which fishing is entirely prohibited.*—The Parson's valley stream is closed to all fishing.

8. *Waters in which fishing is permitted without a license.*—In the following waters fishing is permitted *without a license* throughout the year, provided that the Collector may, by notification in the district gazette from time to time, declare such waters or any portion thereof closed to all fishing, or may prohibit fishing for any particular species of fish in all or any such waters during any year or part of a year:—

(1) The Bhavani river and its tributaries below the inflow of the Taimalai stream below Niralai.

(2) The Moyar river and its tributaries below the Gazalhatti chattram.

9. *In the following waters fishing for trout is permitted subject to the special rules noted hereunder.*—

(i) The Pykara river and its tributaries above the Pykara falls including the Kurmund stream, the Mukurti stream below the Mukurti waterfall, and the Mukurti stream.

(ii) The Kundah river and its tributaries including the Avalanche and Emerald valley streams.

(iii) The Billithada halla and its tributaries.

(iv) The Tiger Hill reservoirs, and

(v) The Lovedale stream and lake.

Rules

(a) No fishing for trout shall be permitted in any of the above waters except under license to be issued by the Collector of the Nilgiris.

(b) No fishing for trout shall be permitted between the 1st October and 30th April in any year.

(c) No fishing for trout shall be permitted before 6 A.M. and later than 7 P.M.

(d) All fishing under such license shall be with artificial fly. Fishing with live or dead bait (including worms) and with artificial spinning bait is prohibited.

(e) Every license holder shall carry a disgorger. If any trout under 15" in length or any fish other than trout is caught under cover of a license issued under these rules, it shall be returned to the water as quickly as possible. Any licensee found in possession of a trout under 14" in length or of any fish other than trout shall be liable to the penalties prescribed.

(f) Every license-holder shall after each occasion on which he fishes send to the District Forest Officer, Ootacamund, a post card, of which a supply can be obtained from that officer on application, giving a list of the trout killed and their weight together with a note of the size of any trout under 14" in length or any fish other than trout caught and returned to the water.

10. *Waters in which fishing for fish other than trout is permitted.*—In the following waters fishing for fish other than trout is permitted subject to the special rules hereinafter noted after each group of waters:—

(a) (i) the Pykara river between the inflow of the Kurmund stream and the Pykara falls.

(ii) The Awdry bay of the Ootacamund lake.

Rule.—Fishing in the above waters is permitted with a single rod and line throughout the year on a license issued by the Collector of the Nilgiris.

(2) (i) The Bhavani river with its tributaries (other than the Kaeda river and its tributaries including the Avalanche and the Emerald valley streams and the Billihada-halla and its tributaries) from its source down to the inflow of the Tamalai stream below Nirnbu.

(ii) The Moyar river with such tributaries as are in the Nilgiri or the Coimbatore district between the Pykara falls and the Gurumalhotti cha-ltram.

(iii) The Siruvani and the Gopanam rivers and their tributaries lying in the Malabar and the Coimbatore districts.

Rules.

(1) Fishing in the above waters is permitted only on a license issued by the Collector of the Nilgiris and between the dates September 15th and March 14th inclusive.

(2) The use of nets with a mesh less than three inches square the measurement being from knot to knot when the net is wet, is prohibited.

(*c*) The following rules apply to all waters included within the area defined in rule 1 *supra* other than those included in rules 7 to 10 (*b*) *supra*.

(1) All fishing is prohibited except under a license issued by the Collector of the Nilgiris.

(2) The use of nets with a mesh less than 1½ inches square is prohibited, the measurement being from knot to knot when the net is wet.

(3) The Collector may by notification in the *District Gazette*, declare from time to time such waters or any portion of such waters closed to fishing, or may prohibit fishing for any particular species of fish in all or any such waters during any year or part of a year.

Licenses.

License issued under the above rules shall not be transferable and shall be shown on demand to any Forest Officer any Revenue Officer not below the rank of Revenue Inspector, or to any Police Officer not below the rank of Head Constable, or to the Inspector of Fisheries or any officer authorised by him in this behalf.

2. The fee for a license for fishing for fish other than trout in the waters specified in rule 10 a' all be Rs. 10 for each season or part of season. Provided that (*a*) when no close time is prescribed the season shall be held to run from the 16th September to the 15th of the following September both dates being inclusive and (*b*) that the holder of a season license to hunt and shoot under the Nilgiri Game Rules shall be entitled to the grant free of charge of such a license to fish on application to the District Forest Officer. Such license will remain in force for the unexpired period of the applicant's game license.

3. (*a*) The fee for a license for fishing for trout in the waters specified in rule 9 and the number of fish which a licensee is entitled to catch shall be as follows:—

For the season, Rs. 150 to cover 100 fish.
For 1 month, Rs. 75 to cover 40 fish.
For 1 week, Rs. 30 to cover 15 fish.
For 1 day, Re. 5 to cover 3 fish.

These rates are subject to alterations as Government may direct by notification from time to time.

(*b*) There shall be no limit to the number of licenses issued to any individual provided that the maximum of 100 trout be not exceeded. No license shall be issued for less than its full face value and every time-expired license shall be deemed to be exhausted whether the number of fish specified therein shall have been caught or not.

4. The season during which the licensee permit fishing shall be clearly endorsed thereon.

5. Licenses will be issued at the District Forest Office only on production of a treasury receipt from any Government treasury in the Nilgiri district for the fees payable therefor.

6. The Collector may refuse to grant a license under these rules to any applicant if the latter has been convicted of an offence against these rules or against the Nilgiri Game Rules or of offences against the provisions of Madras Act II of 1879 or the Indian Fisheries Act, IV of 1897, or for any other reason to be stated in writing and may cancel any license already granted for like reason. If the license is cancelled, the licensee shall not be entitled to the refund of any fee he has paid for such license.

Penalties.

12. (*a*) Any infringement of rules 9 (1) (2) (4) and (5) and 10 (*a*), 10 (*b*) and 10 (*c*) (1) and (2), and of any notification issued under rules 8 and 10 (*c*) (3) within any area reserved under section 16 of Act V of 1882 or in the Mudumalai and Kumbarakalli leased forests as already defined shall render the offender liable on conviction before a Magistrate to a fine which may extend to Rs. 500 or imprisonment for a term which may extend to six months or both as provided by section 21 of the said Act, and any such breach within any area at the disposal of Government but not so reserved, as defined by sections 26 and 33 of the said Act, shall render the offender liable on such conviction to imprisonment for a term which may extend to one month or to fine which may extend to Rs. 200 or both under section 26 of the said Act, V of 1882.

(*b*) Except in cases falling under rule (*a*) *supra* any person convicted before a Magistrate of a breach of rules 10 (*a*) or of 9 (1), (2), (4) and (5) shall be liable to the penalties and forfeiture prescribed by section 7 of Act II of 1879.

(*c*) Except in cases falling under rule (*a*) *supra* any person convicted before a Magistrate of a breach of the rules 10 (*b*), 10 (*c*) (1) and (2) and of any notification under rules 8 and 10 (*c*) (3) shall be liable to fine which may extend to Rs. 100, and when the breach is a continuing breach with a further fine which may extend to Rs. 10 for every day after the date of the first conviction during which the breach is proved to have been persisted in.

(*d*) Except in cases falling under rule (*a*) *supra* any fixed engines erected or used, or nets used in contravention of rul s 10 (*b*) and 10 (*c*), (1) and (2) or of any notification issued under rules 8 or 10 (*c*) (3) shall be liable to seizure and removal by any police officer or other person specially empowered by the Local Government under section 7 of the Indian Fisheries Act IV of 1897 to make arrest without an order from a Magistrate and without a warrant and any Magistrate trying any breach of these rules or any offence punishable under the Indian Fisheries Act may declare that any fixed engine erected or used or nets used in contravention of these rules and any fish taken in contravention of the said rules by means of any fixed engine, or net shall be forfeited.

Fort St. George, March 31, 1912.

No. 149.—The following notifications of the Government of India are republished :—

DEPARTMENT OF REVENUE AND AGRICULTURE

AGRICULTURE.

Calcutta, the 20th March 1912.

No. 1136-C.—The Government of India are pleased to notify that on the abolition of the post of Inspector-General of Agriculture in India, the post hitherto known as that of "Assistant Inspector-General of Agriculture in India" will be designated, from the 1st April next, as the post of "Assistant to the Agricultural Adviser to the Government of India."

CIVIL VETERINARY ADMINISTRATION.

The 22nd March 1912.

No. 1227-C.—Mr. F. Ware, M.R.C.V.S., I.C.V.D., Superintendent, Civil Veterinary Department, Madras, is granted, under articles 233, 260 and 316 of the Civil Service Regulations, privilege leave for three months in combination with special leave on urgent private affairs for three months, with effect from the 1st April 1912 or the subsequent date on which he may avail himself of it.

No. 1228-C.—Mr. P. J. Kerr, M.R.C.V.S., I.C.V.D., is appointed to officiate as Superintendent, Civil Veterinary Department, Madras, during the absence on leave of Mr. F. Ware, or until further orders.

DEPARTMENT OF COMMERCE AND INDUSTRY

Calcutta, the 23rd March 1912.

CUSTOMS.

No. 2460-20.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor-General in Council is pleased to prohibit the bringing by sea or by land into British India of any copy of the Arabic journal entitled "Al-Bahagne," published at Beyrout, Syria.

INDUSTRIES.

No. 2466-8.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor-General in Council is pleased, on the recommendation of the Doors Planters' Association, to appoint Mr. W. A. J. Thomson of Changmari Tea Estate, Carron Post Office Jalpaiguri, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. R. Davidson.

No. 2473-8.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor-General in Council is pleased, on the recommendation of the Indian Tea Association, to appoint Mr. A. D. Gordon of Messrs. Williamson, Magor and Company, Calcutta, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. David Pym.

L. D. WIGSON,
Ag. Secretary to Government.

PUBLIC WORKS DEPARTMENT.

PROMOTIONS AND REVERSIONS

Fort St. George, March 29, 1912.

The following promotions and reversions are ordered :—

With effect from the 2nd March 1912, vice Mr. Arthur George Bentley, Superintending Engineer, Third class, temporary rank, on furlough, Mr. Dalrymple Marshall, from Superintending Engineer, Third class, officiating, to Superintending Engineer, Third class, temporary rank.

With effect from the 17th March 1912—

Mr. Hugh Trowbridge Keeling, from Executive Engineer to Superintending Engineer, Third class, temporary rank.

Mr. Dalrymple Marshall, from Superintending Engineer, Third class, temporary rank, to Superintending Engineer, Third class, officiating.

C. A. SMITH,
Secretary to Government, P. W. D.

Fort St. George, March 18, 1912.

OPENING OF NEW WHARVES IN THE KISTNA DELTA.

In supersession of the notification published in page 1187, Part I, of the *Fort St. George Gazette*, dated 12th December 1911, and in subsequent issues, so far as it relates to the wharf at Jaggarlamudi at 8 miles 3 furlongs of the Commamur Canal, it is hereby notified that the wharf has been available for loading and unloading cargo and shipping and landing passengers with effect from the 7th July 1911 and that wharfage and demurrage fees will be levied at this wharf from the said date, viz., 7th July 1911.

H. E. CLERK,
Joint Secy. to Govt., P. W. D., Irrigation Branch.

ACQUISITION OF LANDS.

Fort St. George, March 19, 1912.

Under section 3, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 92 acre, be the same a little more or less, is needed for a public purpose, to wit, *for* providing means of irrigation to Government waste lands in Edayapatti village, Madura taluk; and, under sections 5 and 7 of the same Act, the Tahsildar of Madura is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Madura and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Madura district, Madura taluk, Edayapatti village.		ACRE.
Dry, No. 147 A	Pangudandi, Ambalam Naikyandi	North, No. 147 A, east, No 146; south, No. 147 A, west, No. 148	1
Do. No. 147 B	Do do	North, No. 147 D-2; east, No. 147 C, south, No. 147 B; west, No. 148	2
Wet, No 147 F	Padmanabhier ..	North, No 147 F, east, No 147 D-2, south, No 148 A 3; west, No 147 A-4	·3
Do No 149 I	Gopalsami Naidu and Venga Naidu, enjoyers.	North, No 147 D-1 and D-2 & B, east, Nos. 149 I and 150; south, No 149 I; west, Nos. 147 D-1, 149 I and 148 A-3	·10
Dry, No. 150	Ayyammal, Muthayyal, Ambalam Andi.	North, No 150; east, Nos. 148 and 152; south, Nos. 150 and 149, west, No 150	4
Wet, No. 153 B-1	Somasi Ambalam	North, Nos. 198 and 153 B 1, east, No 153 B-1; south, Nos 190-A and 154-A, west, Nos. 192-A and 192-H.	·17
Do. No. 154 A	Periyasami Ambalam, pattadar; Nagalingam Asari, enjoyer.	North, No 153; east, No. 154-A; south, No. 154-C; west, No 154-A.	6
Do. No. 188	Somasi Ambalam	North No 188, east, No. 189; south, No. 193, west, No. 197.	·3
Do. No. 189 (1)	Perusami Ambalam, pattadar, Ramaiah Bagavathar, enjoyer.	North, No. 188, east, No. 194-E, south, No. 189, west, No. 186.	·4
Do. No. 192 H	T. Ramasami Naick	North, No. 125; east, No 126, south, No. 192-H, west, Nos. 132-H and 132-I.	2
Do. No. 192 I	C. K. Paria Karuppanan Ambalam	North, No 126; east, No 132-H, south, No 192-I, west, No 196.	·7
Do. No. 200 A-2	Padmanabhier	North, Ameer limits; east, No. 148; south, No 200 A-2, west, No. 201	·6
Do. No. 205 D	P. T. C. Vavasa Meera Maideen Rowther	North, No 204; east, No 205-D; south, Nos. 205-H, and 207-E, west, No. 128 Varaganeri village	·6
Do. No. 310	C. M. Andi Ambalam, pattadar, Alhakandi, enjoyer.	North, No. 313; east No. 314; south, No 315; west, No. 322	·3
Do. No 316 A	B Muthukaruppan	North, No. 316, east, No. 316-B; south, No. 316-A; west, No. 316	1
Do. No. 318 E	M. Muna Veeraman Ambalam, Ramasami, Muthukaruppan.	North, Nos. 318 and 319-W, east, Nos. 320 and 319, south, Nos. 318-B and 319; west, Nos. 318 A and 317.	·7
	Thachanendal village.		
Inam dry No 12	Sivasubramanian, pattadar; Janaki Ammal, enjoyer.	North, No 12, Edayapatti limit; east, Edayapatti limit, south, No. 7, west, No 12.	3
		Total ..	92

F. E. MORGAN,
Under Secy. to Govt., P. W. D., Irrigation Branch.

Fort St. George, March 30, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·05 acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of latrine for the police lines at Ramachandrapuram; and, under sections 3 and 7 of the same Act, the Tahsildar of Ramachandrapuram is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Ramachandrapuram and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
	Godavari district, Ramachandrapuram taluk, Muchumilly village.		ACRE.
Redeemed inam, dry, No. 373.	Sri Raja Kshatrapudy Ramachendrayya Bahadur Garu.	North, east and south, portion of S No. 373; west, S. No. 374.	·05

D. MARSHALL,
Deputy Secretary to Government, P. W. D.

Fort St. George, March 26, 1912.

Under section 4, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 26 acre, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the Protestant cemetery at Arkonam; and, under sections 3 and 7 of the same Act the Divisional Officer, Ranipet, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Ranipet, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
North Arcot district, Arkonam taluk, No. 187. Arkonam village.			
			ACRE
Govt., dry, No. 312 A.	Pelu Naidu	North and east, No. 312 A; south, No. 308 A; west, No. 312 A.	·19
Do. No. 308 A.	Sabapathi Chetti	North, No. 312 A; east and south, No. 308 A; west, No. 308 B.	·02
Do. No. 308 A.	Immanual Pillai	North, No. 312 A; east, south and west, No. 308 A.	·05
		Total ..	·26

Fort St. George, March 30, 1912.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 90 cents, be the same a little more or less, is needed for a public purpose, to wit, for the construction of an inspection bungalow with outhouses at Mulikipalli; and, under sections 3 and 7 of the same Act, the Sub Collector, Rajahmundry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the site required is available for inspection in the Sub-Collector's office, Rajahmundry, at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Godavari district, Razole taluk, Mukkipalli village.			
			CENTS.
Zeroyati, dry No. 150.	Kasturi Sivasankaram ..	North, No. 151; east, No. 146; south, No. 148; west, No. 150.	72
Inam, nanja wet, No. 151.	Do. ..	North, No. 151; east, No. 146; south, No. 150; west, No. 151.	8
		Total ..	80

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 18½ cents, be the same a little more or less, is needed for a public purpose, to wit, for the construction of quarters for the additional Police force at Wellington; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Coonoor, is appointed to perform the functions of a Collecter under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the said Revenue Divisional Officer and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
The Nilgiri district, Coonoor taluk, Coonoor village.			
			CENTS.
Govt., dry, part of S No. A 51 B.	439 Papiah	North, east, south and west, No. A 51 A & B ..	18½

Fort St George, March 27, 1912

Under Section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·83 acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of police huts; and, under sections 3 and 7 of the same Act, the Divisional officer, Tuticorin, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional officer, Tuticorin, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, (tharu or poramboke, with survey or patta sub number)	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
Tinnevelly District, Srivaikuntam taluk, Eranikaranvillage			
Dry, S. No 1116	Kallapiran Karuppan	North, south cart street; east, the house of M R.Sy. Muttanda Nadar Avargal, south, No 1115; west S No. 1117,	acre. 21
Nattam, S. No. 901-4	Do	North, south cart street; east, the house of M.R.Sy Muttanda Nadar Avargal and the garden of Velayutham Panditan, south, No. 1116; west S No 1147.	·6
Dry, S. No. 1125	Nu Gomathinatha Pillai and Mallaiyan Pillai.	North, S. No. 1114 and the garden of Velayutham Panditan; east, S. No 1114; south, bund of the north main channel, west, S. No. 1147.	56
		Total ..	·83

W. G. MOLESWORTH.
Under Secretary to Government, P. W. D.

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS

The following list of papers, placed at the disposal of the Press between 26th March and 2nd April 1912, is published for general information:—

No in the List.	Department.	G.O. No. and date	Subject.
2	Judicial ..	1913 No. 449, Mar. 18.	Stating that the Government of India have sanctioned the raising of the minimum pay of District Registrars from Rs. 175 to Rs 200 and permitted probationary Sub-Registrars in charge of Sub-Registry offices to draw a local allowance of Rs. 10 a month [1 s.]
3	Financial ..	No. 199, Mar. 21.	Sanctioning the grant of compensation for dearness of food to all whole-time servants of Government on civil establishments whose pay does not exceed Rs. 30 per mensem and to State pensioners up to the end of March 1912 in the several districts of the Madras Presidency and permitting heads of departments and officers in these districts to raise the pay of the grades falling within the scope of G O. No. 442, Financial, dated 5th October 1910, up to an amount not exceeding that of the grain compensation allowance which would be admissible to them had they been wholetime pensioners of his servants. [1 s.]
7	Marine ..	No 80, Mar. 20 ..	Accepting the Budget Estimates for 1912-13 of the Cochin Pilotage Fund [1 s.]
4	Do. ..	No 86, Mar. 20 ..	Accepting the Budget Estimates for 1912-13 of the Pamban and Kilakarai Pilotage Fund. [1 s.]
5	Do. ..	No. 91, Mar. 20 ..	Accepting the Budget Estimates for 1912-13 of the Femmel Landing and Shipping Fund. [1 s.]
6	Do. ..	No 95, Mar. 20 ..	Accepting the Budget Estimates for 1912-13 of the Mangarkotta Landing and Shipping Fund [1 s.]
7	Do. ..	No. 96, Mar. 20 ..	Accepting the Budget Estimates for 1912-13 of the Porto Nova Landing and Shipping Fund. [1 s.]
8	Do. ..	No 95, Mar 20 .	Accepting the Budget Estimates for 1912-13 of the Adirampatnam Landing and Shipping Fund [1 s.]
9	Do. ..	No. 98, Mar. 20 .	Accepting the Budget Estimates for 1912-13 of the Mangalore Landing and Shipping Fund [1 s.]
10	Do. ..	No 97, Mar 20 ..	Accepting the Budget Estimates for 1912-13 of the Madras Coast Lights Fund. [2 as.]
11	Do. ..	No. 98, Mar. 20 ..	Accepting the Budget Estimates for 1912-13 of the Madras Port Trust Board [4 as.]
12	Do ..	No. 103, Mar. 20 .	Accepting the Budget Estimates for 1912-13 of the Calicut Landing and Shipping Fund. [1 s.]
1	Local and Municipal.	No 286 L., Feb. 20.	Budget estimate —Suggesting to the Madura District Board for adoption certain alterations in its — for 1912-13. [1 s.]
8	Do	Nos 8 346-47 L., Mar 2	Budgets.—Extending the date prescribed for the submission of district Board — to Government to the 1st of January and requesting the Accountant-General to issue the necessary corrigenda to the Local Fund Code. [1 s.]

No. in the List.	Department.	G.O. No. and date	Subject.
		1912	
3	Local and Municipal	Nos. 356-57 L., Mar. 4.	Allotments.—Revising the articles of the Local Fund Code relating to the re-appropriation of budget provision with a view to giving greater autonomy to district and taluk boards and requesting the Accountant-General to issue the necessary correction slips [1 s.]
4	Do.	No. 416 L., Mar. 13.	Vital Statistics.—Recording the remarks of the Sanitary Commissioner on the — recorded in the districts and municipalities of the Madras Presidency during November 1911, and ordering the publication of the returns in the *Fort St. George Gazette*. [1 s.]
5	Do.	No. 448 L., Mar. 19.	Vital Statistics.—Recording the remarks of the Sanitary Commissioner on the returns of — recorded in the districts and municipalities of the Madras Presidency for December 1911, and ordering the publication of the returns in the *Fort St. George Gazette*. [1 s.]
6	Do.	No. 269 M., Feb. 19.	Budget Estimate.—Suggesting to the Guntur Municipal Council for adoption certain alterations in the — for 1912-13. [1 s.]
7	Do.	No. 314 M., Feb 21.	Budget Estimate.—Suggesting to the Cocanada Municipal Council for adoption certain alterations in the — for 1912-13. [1 s.]
8	Do.	No. 333 M., Feb 23.	Budget Estimate.—Confirming, with remarks, the alterations in the — of the Cuddalore Municipality for 1912-13 proposed in G.O. No. 162 M., dated 31st January 1912 [1 s.]
9	Do.	No. 362 M. Feb. 28	Budget Estimate.—Confirming, with remarks, the alterations in the revised estimate for 1911-12 and the — for 1912-13 of the Octavamund municipality proposed in G.O. No. 124 M., dated 25th January 1912. [2 ss.]
10	Do.	No. 419 M., Mar 4.	Budget Estimate.—Accepting, with remarks, the — of the Anakapalle Municipality for 1912-13. [1 s.]
11	Do.	No. 419 M., Mar. 6.	Budget Estimate.—Accepting, with remarks, the — of the Srirangam Municipality for 1912-13. [1 s.]
12	Do.	No. 421 M., Mar 6.	Budget Estimate.—Accepting, with remarks, the — of the Vaniyambadi Municipality for 1912-13. [1 s.]
13	Do.	No. 423 M., Mar 6.	Budget Estimate.—Accepting, with remarks, the — of the Bimlipatam Municipality for 1912-13. [1 s.]
14	Do.	No. 444 M., Mar. 9.	Budget Estimate.—Accepting, with remarks, the — of the Mayavaram Municipality for 1912-13.
15	Do.	No. 445 M., Mar. 9.	Budget Estimate.—Confirming, with remarks, the alterations in the — of the Chidambaram Municipality for 1912-13 proposed in G.O. No. 307 M., dated 20th February 1912. [1 s.]
16	Do.	Nos. 461, 462 M., Mar. 11.	Acts and Rules.—Confirming the draft rules relating to the appointment and punishment of municipal servants and ordering the publication of the necessary notification in the *Fort St. George Gazette* and all the District Gazettes [1 s.]
1	Public Works Department	Nos. 10 and 11 I., Jan 12.	Annual Review of Irrigation Works, 1910-1911.—Approving the statistical statements required for the —. [3 ss.]

N.B.—A copy of any of the foregoing papers can be obtained, on payment of the price noted against each, on application to the Superintendent, Government Press, Madras.

A. G. CARDEW,
Ag. Chief Secretary.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART I

OF

THE FORT ST. GEORGE GAZETTE.

No. 9.] MADRAS, TUESDAY EVENING, APRIL 2, 1912. [Price, 1 a. 6 p.

PUBLIC DEPARTMENT.

MEMORIAL RULES

Fort St. George, April 2, 1911.

The following Memorial Rules are republished for general information:—

A

RULES REGARDING THE SUBMISSION OF MEMORIALS AND OTHER PAPERS OF THE SAME CLASS TO HIS MAJESTY THE KING, EMPEROR OF INDIA, OR TO THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

N.B.—These rules do not in any way affect or supersede orders issued on the same subject by the Military authorities for the guidance of the army.

I. No memorial will be received or attended to unless forwarded as hereinafter prescribed.

II. Every memorial to His Majesty or to the Secretary of State for India should contain all material statements and arguments relied upon by the memorialist and be complete in itself; and it should be accompanied by a letter requesting its transmission to the authority to which it is addressed.

III. Every memorial to His Majesty or to the Secretary of State for India should be presented through the Local Government having jurisdiction in respect of the subject-matter of the memorial. In cases where no Local Government is in a position to deal with the subject-matter of the memorial, it should be presented through the Local Government within whose jurisdiction the memorialist is or has last been residing or employed or, if there is no Local Government answering to these descriptions, then through the Government of India.

The Railway Board is regarded as the Local Government in respect of memorials from persons subordinate to it.

IV. Every memorial to His Majesty or to the Secretary of State for India presented through the Government of Madras or Bombay should be forwarded direct by the Local Government, with a full statement of facts and an expression of opinion, except in the case of a memorial which—

(*a*) relates to—

(i) any rule or standing order of the Government of India, or

(ii) any Legislative Proceeding of the Governor-General in Council or to an Act to which the Governor-General has assented, or

(iii) a case which has been previously under the consideration of the Government of India whether on appeal or otherwise, or

(*b*) if granted, would cause expenditure for which the Imperial and not the Local Government would be primarily responsible.

Every such memorial should be forwarded with a covering letter containing a full statement of facts and an expression of opinion to the Government of India in the proper department for transmission to the Secretary of State * for India.

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* "In the case of memorials and petitions against, or regarding Acts passed by the Legislative Council of the Governor-General, the Legislative Department is to be considered to be the department having cognizance of the subject-matter of the memorial. Such memorials will be transmitted to His Majesty's Secretary of State through that department, and to it should be referred all memorials of the kind now described, which may reach any other department of the Government of India. The Legislative Department will, when necessary, consult the executive department concerned before disposing of, or transmitting, such memorials."—Home Department, No. 32—990-1001, Public, dated 24th May 1878.

Memorials involving questions relating to pensions, gratuities, allowances, and the like should be forwarded through the Government of India—Home Department Notification No. 5163, dated 10th September 1891.

V. Every memorial to His Majesty or to the Secretary of State for India presented through a Local Government, other than the Government of Madras or Bombay, should be forwarded by the Local Government, with a full statement of facts and an expression of opinion, to the Government of India in the proper department for transmission to the authority addressed.*

VI. Every memorial to His Majesty or to the Secretary of State for India from a person who has been employed in the army should, if it relates to a military subject, be forwarded through the Lieutenant-General Commanding the Forces of the Command in which the memorialist has served. The Lieutenant-General will forward it, with a full statement of facts and an expression of opinion, to the Government of India in the Military Department for transmission to the authority addressed.†

VII. No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Government, except in the case of an appeal from a judicial decision in which the Judge is a Political officer, and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months from the date of communication to the person concerned of the order to which objection is taken.

VIII. A memorial may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet and must conclude with a specific prayer

IX. Memorials, together with their accompanying documents, should be in English ‡ If the accompanying documents must necessarily be forwarded in the Vernacular, an English translation should be appended, which should be attested by the signature of the memorialist.

N.B.—It will be well for the transmitting office to examine such translations, and if they are found to be incorrect or faulty, to note the fact in sending on the memorial.

X. It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and returned by the Government of India, if necessary, for record.

XI. As a general rule, the transmission to England of a memorial duly forwarded through the proper channel should not be delayed by the transmitting Government in India, beyond a month after the receipt of the memorial.

XII. The Governments in India are vested with discretionary power to withhold the transmission of memorials addressed to His Majesty or to the Secretary of State for India in the following cases:—

(1) When a memorial is illegible or unintelligible.

(2) When a memorial contains disrespectful or improper language.

(3) When a second memorial is presented after a decision has already been given by the authority to which it is addressed, and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case A memorial addressed to His Majesty by a person whose appeal to the Secretary of State for India has already been rejected, shall be held to be a second memorial to the same authority, and shall not be transmitted.

(4) When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim

(5) When a memorial is an application for employment under one of the Governments in India from a person not in the service of the Government or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment.

(6) When a memorial is a mere appeal from a judicial decision.

NOTE 1.—If the memorial is practically an appeal for mercy or pardon, or contains such an appeal, it must be transmitted, unless it falls under rule XIII.

NOTE 2.—When a memorial of the kind referred to in Note 1 is addressed to His Majesty or to the Secretary of State for India after a precisely repetition has been rejected by the Government of India or the Local Government, the memorial must be transmitted unless the case in connection with which the Local Government is competent to dispose on its own responsibility under the orders contained in the Resolution of the Government of India in the Home Department, No. 3161-72, dated the 15th August 1890.

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* Appeals by private persons from the orders of the Lieutenant-Governors lie, in the first instance, to the Governor-General in Council An appeal to the Secretary of State will lie only in the event of an appeal to the Governor-General in Council having been rejected.

† Appeals by individuals from the orders of the Lieutenant-General Commanding the Forces, lie in the first instance to the Governor-General in Council and thereafter to the Secretary of State.

‡ "As it frequently happens that the disposal of vernacular petitions presented to the Government of India is delayed owing to their being unaccompanied by English translations, and as Local Governments and Administrations have greater facilities for translating the vernaculars in use under their different provinces than the Government of India have, I am directed to request that in order to avoid inconvenience and delay, all vernacular petitions transmitted by a Local Government and Administration to the Government of India may invariably be accompanied by an English translation.

"2. It should, however, be clearly understood that it is not the intention of the Governor-General in Council that any petition presented for consideration to the Government of India or the Secretary of State should be refused by reason of its being in the vernacular or because it is unaccompanied by a translation. The great majority of the population do not know English, and cannot obtain the services of an English petition-writer; and it is most undesirable that in a country like India the free right of petition should be curtailed But as the languages of India are many and diverse, it is desirable that any vernacular petition or memorial forwarded to superiors authority by or through a Local Government should be accompanied by an English translation "—Home Department, No 54—2066-96 (Public) dated 21st November 1896.

(7) * When a memorial is an appeal against an order of a Local Government regarding the dismissal, removal, reduction or other punishment of a Government servant or an employee of a local authority whose salary was not more than Rs. 100 a month; or when it is an appeal against a similar order of a Local Government confirmed by the Government of India from a Government servant or an employee of a local authority whose salary was not more than Rs. 250 a month.

NOTE.—The first sentence in this clause applies to the orders of the Government of India as well as to those of Local Governments.

(8) When a memorial is an appeal against a decision, which by any law or rule having the force of law, is declared to be final.

(9) When a memorial is addressed by an officer still in the public service and has reference to his prospective claim to pension.

(10) When a memorial is a mere appeal against the non-exercise by one of the Governments in India of a discretion vested in such Government by law or rule.

(11) When a memorial is an appeal against the action of a private individual, or of a body of private individuals, regarding the private relations of the memorialist and such individual or body.

(12) When a memorial is an appeal against orders refusing the grant of a pension to an inferior servant who is not eligible for such grant under the pension rules.

XIII. The Government of India may withhold the transmission of a memorial to His Majesty or to the Secretary of State for India unless the memorialist has previously memorialised the Government of India and the Local Government concerned on the same subject; and the Government of Madras or Bombay may withhold the transmission of a memorial which under rule IV they are authorized to forward direct, unless the memorialist has previously memorialised the Local Government concerned on the same subject: provided that, when the memorial is one for pardon which no authority in India has power to grant, it should be addressed to His Majesty and forwarded to the Secretary of State for India.

XIV. When a memorial is withheld, the memorialist should be informed of the fact and of the reason for it.

XV. A list of memorials withheld under the discretionary power conferred by Rule XII, with the reasons for withholding them, will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the department concerned to the Secretary of State for India.

B

RULES REGARDING THE SUBMISSION OF PETITIONS TO THE GOVERNMENT OF INDIA

NOTE 1.—In these rules the words "Local Government" include a Local Administration and the Commander-in-Chief in India, and also, except as regards petitioners under rule II (7), whose salary was more than Rs. 30 a month, the Head of a Department directly under the Government of India and Divisional and Independent Brigade Commanders.

NOTE 2.—These rules do not apply to non-pensionable subordinate, clerical, and menial establishments employed in the construction and working of State Railways, to whom Circular No. VI-Railway, Public Works Department, dated 1st June 1908, applies.

NOTE 3.—These rules apply, so far as may be, to all memorials, letters and applications, etc., addressed to the Governor-General in Council.

NOTE 4.—These rules apply also to petitions by persons no longer in military employ who have served in the Army or the Royal Indian Marine, or have been attached to regiments or batteries or the staff or departments of the Army in any capacity.

SECTION 1.

As to the submission of petitions to the Government of India by private persons or public bodies.

1. Every petition to the Government of India should be forwarded through the Local Government having jurisdiction in respect of the subject-matter of the petition. In cases where no Local Government is in a position to deal with the subject-matter of the petition, it should be forwarded through the Local Government within whose jurisdiction the petitioner is or has last been residing or employed.

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* The Government Government in Council considers that the discretionary power of withholding petitions under clause 8, Rule XIII † of the Rules for the submission, receipt, and transmission of memorials and other papers of the same nature addressed to His Majesty the King, Emperor of India, or to the Right Honorable the Secretary of State for India, by private persons or by officers of all Civil Departments, should be used with caution, and only after full consideration of the facts in each case. Having regard to the constitution and character of the Indian subordinate services, officials of Government officials often involve serious issues, if not actual sums, to them, and it is right that, under such circumstances, every opportunity should be allowed to them of making their case properly heard. Further, when, as sometimes happens, they represent to the Secretary of State through non-official channels, it is contended that he should be in a position at once to deal with them, instead of being obliged, as may now be the case, to refer for information to this country. Such petitions, therefore, should not be withheld when there is any reasonable prospect of difference at appeal as to the order passed on them by the Government of India, or when they contain anything to which the attention of the Secretary of State is likely to be especially directed."—Home Department Resolution No. 1434 (Public), dated 24th September 1880.

† Since re-numbered rule 7, rule XII.

2. A petition may be either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the petitioner, or, when the petitioners are numerous, by the signatures of one or more of them, and it must conclude with a specific prayer.

3. Every petition should be accompanied by a letter addressed to the Local Government requesting its transmission to the Government of India, and, when any order of a Local Government is appealed against, by a copy of such order, as well as of any orders passed in the case by subordinate authorities.

4. Communications on matters connected with any Bills before the Council may be addressed either in the form of a petition to the Governor-General in Council or in a letter to the Secretary in the Legislative Department, and must in either case be sent to the Secretary in the Legislative Department. Ordinarily such communications will not be answered. Except in the case of the High Court at Fort William, such communications from Courts, officials or public bodies should be sent through the Local Government.

SECTION II.

As to the submission of petitions by officers in civil employ.

5. Every officer wishing to petition the Government of India should do so separately.

6. Every petition should be submitted through the head of the office or department to which the petitioner belongs, and should be forwarded by him through the usual official channel.

7. No officer may submit a petition in respect of any matter connected with his official position unless he has some personal interest in the matter.

8. No notice will be taken of a petition relating to any matter connected with the official prospects or position of an officer still in the public service, unless it is submitted by the officer himself.

SECTION III.

As to the transmission or withholding of petitions by Local Governments.

9. Every petition to the Government of India should be forwarded by the Local Government concerned with a concise statement of the material facts and (unless there are special reasons for not doing so) an expression of opinion.

If the petition is an appeal against an order of dismissal from Government service, the papers submitted by the Local Government should show whether the charge against the petitioner was reduced to writing; whether his defence was taken and reduced to writing; and whether the decision was in writing. Where service or character books are maintained these also should be submitted.

10. When the petition is not in English, the Local Government should transmit a translation with it.

11. Local Governments are vested with discretionary power to withhold petitions addressed, to the Government of India in the following cases:—

(1) When a petition is illegible or unintelligible.

(2) When a petition contains language which, in the opinion of the Local Government, is disloyal, disrespectful, or improper.

(3) When a previous petition has been disposed of by the Secretary of State for India or the Governor-General in Council, and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case.

(4) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a petition is an application for employment from a person not in the service of Government: or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment.

(6) When a petition is an appeal from a judicial decision with which the executive has no legal power of interference.

NOTE 1.—In the following cases, namely:—

(a) when a petition is an appeal from a judicial decision in a case in which the Government has reserved any discretion of interference, or

(b) when a petition is an appeal from a judicial decision in a suit to which the Government was a party, or

(c) when a petition is practically a prayer for mercy or pardon, or contains such a prayer,

the petition must be transmitted to the Government of India, unless it falls under clause (13) of this rule.

NOTE 2.—When a petition of the kind referred to in clause (c) of Note 1, is addressed to the Government of India after a previous petition has been rejected by the Local Government, the petition must be transmitted, unless the case is one of which the Local Government is competent to dispose on its own responsibility under the orders contained in the Resolution of the Government of India in the Home Department No. 29—1403—13, dated the 14th October 1913.

(7) When a petition is an appeal against an order of the Local Government upholding on appeal the dismissal, removal, reduction, or other punishment of a Government servant or an employee of a local authority whose salary was not more than Rs. 100 a month.

(8) When a petition is an appeal against a decision which by any law or rule having the force of law is declared to be final.

(9) When a petition is addressed by an officer still in the public service, and has reference to his prospective claim for pension, except as provided in article 915 of the Civil Service Regulations.

(10) When a petition is an appeal against the non-exercise by the Local Government of a discretion vested in it by law or rule.

(11) When a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded.

(12) When a petition is an appeal against an order or decision of the Local Government, and is made more than six months after the communication of such order or decision to the petitioner without satisfactory explanation of the delay.

(13) When a petition relates to a subject on which the Local Government is competent to pass orders and no previous application for redress has been made to the Local Government.

(14) When a petition makes a proposal regarding legislation which the Local Government is not prepared to support.

12. If a petition is withheld, the petitioner should be informed of the fact and the reason for it.

13. A list of petitions withheld under Rule 11, with the reasons for withholding them, shall be forwarded quarterly to the Government of India in the proper department.

C

RULES RELATING TO THE SUBMISSION AND RECEIPT OF PETITIONS AND OTHER PAPERS OF THE SAME CLASS ADDRESSED TO THE GOVERNMENT OF FORT ST. GEORGE.

I. (1) Any person having cause of complaint against any servant of Government shall, in the first instance, seek redress from the local authority who, if unable to grant the redress sought, shall pass an order in writing to that effect. If dissatisfied with this decision, the petitioner shall be at liberty to address the Board of Revenue, Court, or other superior authority, by which the local authority is controlled; or he may address the Government, in cases wherein there is no such controlling authority.

(2) Petitions containing complaints against military officers should be addressed to the General Officer Commanding the local division of the Army

II. (1) The Government will not receive a petition on any matter, unless it shall appear that the petitioner has first applied to the local authority, and also to the Board of Revenue or other controlling authority, where such exists. The petitions addressed to such local and controlling authorities, or copies of them and the answers or orders of those authorities respectively, if any shall have been passed, must be annexed to the petition addressed to Government.

(2) Petitions from persons who have been employed in the Army should, if they relate to a military subject, be addressed to the General Officer Commanding the local division of the Army.

III. In order to enable Government to enforce the foregoing rules, without injustice or hardship to complaining parties, all heads of offices will understand that a party affected by an order is entitled to have, on application, a copy of such order, which should contain full details of the grounds of the decision. This is to be furnished to him, on plain paper, and without payment.

IV. Government will receive petitions only from principals; communications running in the name of a vakil or agent will receive no attention. Anonymous petitions will be totally disregarded.

V. As the Governor in Council never interferes with the distribution of subordinate appointments, applications for situations in the gift of heads of departments will remain unnoticed.

VI. Applications from unpassed candidates wishing to obtain appointments in the public service and praying for exemption from the examination rules must be made to the head of the department which they wish to enter.

VII. Every officer wishing to petition the Government should do so separately.

VIII. No officer may submit a petition in respect of any matter connected with his official position unless he has some personal interest in such matter.

IX. Every petition must be submitted through the head of the office or department to which the petitioner belongs or belonged.

X. (1) The head of the office or department shall, unless empowered under rule XV or XVI to return or withhold it, at once forward the petition to the Government through the ordinary official channel, and may make such remarks, as he may consider necessary in regard to the accuracy of the statements made and inferences drawn in the petition; he will also forward such records, not submitted by the appellant, as should properly be consulted in order to the due disposal of the petition.

(2) If the petition is an appeal against an order of dismissal from Government service, the papers submitted by the head of the office or department should show whether the charge against the petitioner was reduced to writing; whether his defence was taken and reduced to writing; and whether the decision was in writing. Where service or character books are maintained these also should be submitted.

XI. (1) Every petition from an inhabitant of a Native State under the political control of the Madras Government must be submitted through the British Resident or Political Officer of the State in which the petitioner resides.

(2) The Resident or Political Officer will forward the petition to the Government of Madras with such report on the case as may be necessary.

XII. Petitions from the Carnatic stipendiaries, or on the subject of Carnatic stipends, should be submitted through the Paymaster, Carnatic Stipends.

XIII. Petitions from Political pensioners other than Carnatic stipendiaries and from Kandyan pensioners, or on the subject of Political pensions other than Carnatic, should be submitted through the Government Agent or the Collector of the district in which the petitioners reside

XIV. Petitions addressed to Government will be liable to summary rejection in the following cases:—

(1) When a petition is illegible or unintelligible.

(2) When a petition contains language which, in the opinion of Government, is disloyal, disrespectful or improper.

(3) When a previous petition has been disposed of by the Madras Government, the Governor-General in Council, or the Secretary of State and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case.

(4) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a petition is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment.

(6) When a petition is an appeal from a judicial decision, with which the executive has no legal power of interference.

(7) When a petition is an appeal against a decision which by any law, or rule having the force of law, is declared to be final.

(8) When a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded.

(9) When a petition is addressed by an officer still in the public service, and has reference to his prospective claim for pension, except as provided in article 915 of the Civil Service Regulations.

(10) When a petition is an appeal against the non-exercise by Government of a discretion vested in it by law or rule.

(11) When the action desired in a petition is in the nature of a favour and not of a right, or when an officer fails to obtain an appointment to which considerations of seniority are not usually held to apply.

(12) When a petition is an appeal against any order prejudicially affecting a Government servant or an employee of a local authority who is in receipt of a salary not exceeding Rs. 50 a month, if an appeal against such order has already been decided by an officer superior to the officer passing the order; provided that appeals against punishments from Municipal servants holding appointments the maximum salary of which is not less than Rs. 50 per mensem, or from medical subordinates of Government whose services have been lent to Local Boards or Municipal Councils, or from Deputy Inspectors of Vaccination will be exempt from the operation of this rule.

(13) When a petition is an appeal against an order dispensing with the services of a temporary employee of the Local Government in accordance with the terms of his agreement.

(14) When a petition is an appeal against the decision of a duly constituted Court of Law in a Native State in political relations with Government.

(15) When a petition is a request for interference in a matter of purely internal policy with the action or orders of the Ruler of a Native State of which the petitioner is a subject; provided that the State is one in which it is not customary for the British Government to interfere in matters of internal policy, and that the matter complained of does not disclose a state of misrule so gross that the paramount power would be called upon to interfere.

The High Court
" Board of Revenue and Inam Commissioner.
" Chief Engineer, Public Works Department.
" Inspector-General of Police
" Surgeon-General
" Director of Public Instruction and Commissioner for Government Lands etcetera.
" Presidency Fort Officer.
" Chairman, Port Trust Board.
" Inspector-General of Prisons.
" " of Registration.
" Sanitary Commissioner.
" Registrar
Collectors and Presidents of District Boards.
District and Sessions Judges
Chairmen of Municipal Councils.

XV. The authorities named in the margin are vested with discretionary power to return, for correction or rectification petitions addressed to Government and forwarded through them in the following cases:—

(1) When a petition is illegible or unintelligible.

(2) When a petition runs in the name of a vakil or agent instead of in the name of the principal.

XVI. The same authorities are vested with discretionary power to withhold petitions addressed to Government and forwarded through them in the following cases:—

(1) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.

(2) When a petition relates to a subject on which those authorities are themselves competent to pass orders, and no previous application for redress has been made to them.

D

RULES REGARDING THE SUBMISSION OR WITHHOLDING BY LOCAL GOVERNMENTS OR ADMINISTRATIONS AND BY OFFICERS OF THE POLITICAL DEPARTMENT OF THE GOVERNMENT OF INDIA, OF PETITIONS MEMORIALS, AND OTHER PAPERS OF THE SAME CLASS, RELATING TO MATTERS AFFECTING PERSONS OR PLACES UNDER THEIR POLITICAL CHARGE, WHEN SUCH PETITIONS OR OTHER PAPERS ARE ADDRESSED TO THE GOVERNMENT OF INDIA, TO HIS MAJESTY THE KING, EMPEROR OF INDIA, OR TO THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

I.—Memorials, etc., addressed to the Government of India.

1. Every memorial must be submitted to the Political Officer of the State, within whose jurisdiction the subject-matter has arisen, accompanied by a copy of the order appealed against and by a letter requesting its transmission to the authority to which it is addressed.

2. Memorials may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet.

3. Subject to the exceptions hereinafter contained, every memorial received which conforms to the above rules, should be forwarded by the Political Officer through the usual official channel, with a concise statement of material facts, and, unless there be special reasons to the contrary, an expression of opinion.

4. Memorials, together with their accompanying documents, should be in English. If the accompanying documents must necessarily be forwarded in the vernacular, an English translation should be appended, which should be attested by the signature of the memorialist on each sheet.

N.B.—The transmitting officer should examine such translations and, if they are found to be incorrect or faulty, correct the fact in sending on the memorial.

5. Every memorial should be accompanied by copies of all the orders passed in the case by the authorities who have dealt with it in India.

6. Local Governments, Administrations, and Political Officers in direct subordination to the Foreign Department of the Government of India are vested with discretionary power to withhold memorials addressed to the Government of India in the following cases:—

(1) When the memorial is illegible or unintelligible.

(2) When the memorial contains language which, in the opinion of the authority who would otherwise forward it, is disloyal, disrespectful, or improper.

(3) When a previous petition of the memorialist (which term includes a rejoinder submitted by the memorialist in answer to a previous petition of some other party) has been disposed of by the Secretary of State or the Governor-General in Council, and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case.

(4) When the memorial relates to a matter which is within the competence of the Local Government, Administration, or Political Officer to dispose of, and no application has previously been made to such Government, Administration, or Political Officer for redress.

(5) When the memorial is an appeal preferred more than six months after the date on which the memorialist was informed of the orders against which he appeals, provided that the Local Government, Administration or Political Officer as the case may be, may, at their or his discretion, extend the period to twelve months, if the delay will facilitate a settlement of the dispute, or other good cause is shown.

(6) When the memorial refers to matters in which the memorialist is not personally interested.

7. Provided they do not contravene the conditions specified in the preceding section, memorials which are appeals against orders passed by Local Governments, Administrations, and Political Officers in direct subordination to the Foreign Department of the Government of India, in the exercise of political control in territories not included in British India, shall be forwarded, except in the following cases in which a discretionary power to withhold the memorials may be exercised:—

(1) When the order appealed against has been passed by the Local Government, Administration, or Political Officer as a recognized Court of Appeal in regard to a judgment or order of any Court of civil or criminal jurisdiction established or continued by the Governor-General in Council in such territories.

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* *Note to Rule 7 (1) of Sections I and II.*—Memorials which are practically appeals for mercy or pardon must be transmitted. But their transmission will not affect the discretion in regard to capital sentences allowed to Local Governments and Administrations by the Home Department Resolution No. 20—1403-12, dated the 14th October 1910, as modified by Foreign Department Circular No. 2259-I. B., dated the 20th August 1901.

(2) When the order appealed against is a mere refusal to exercise political control in regard to a judgment or order of any special Court established by the Governor-General in Council in such territories, from which Court there is, by its constitution, no appeal, though a general political control over it is declared or understood to exist.

(3) When the order appealed against is a mere refusal to interfere in a matter of purely internal policy with the action or orders of the Ruler of a Native State, of which the memorialist is a subject: provided that the State is one in which it is not customary for the British Government to intervene in matters of internal policy, and that the matter complained of does not disclose a state of misrule so gross that the paramount power would be called upon to interfere.

N.B.—This rule applies to a temporary Administration established in a Native State by the Governor-General in Council when the temporary Administration is appointed to exercise the same powers and occupy the same position as the Native Administration which it supersedes.

8. Memorials from persons, * in such territories which are not covered by these rules, may be treated under the memorial rules of the Home Department when they are applicable.

* *E.g.*, petitions from Government servants about dismissal, pensions, etc.

9. The following special rules apply to the case of appeals against the orders of the Government of Bombay :—

(1) In the following cases the decision of the Local Government shall ordinarily be considered as final, and no appeal shall lie to the Government of India, an appeal to the Secretary of State for India only being admissible with the permission of the Local Government, which should be previously obtained :—

(*a*) Giras cases in States of classes I to IV in Kathiawar, which would have been tried by the Rajasthanik Court when it existed, but are now tried by the States Huzur Courts from whose decision on appeal lies to the Agency and to the Local Government.

(*b*) Giras cases in States below class IV in which the decision of the Agent to the Governor, Kathiawar, is at present final under the rules sanctioned in Government Resolution No. 6511, dated the 16th November 1898, subject to the general political control of the Local Government.

(*c*) Cutch Jadeja Court cases.

(2) Memorialists who desire to appeal against the orders of the Government of Bombay in political cases shall have the option of addressing such appeals either to the Government of India or to the Secretary of State and such appeals shall be forwarded subject to the provisions of rules 6 and 7. This rule shall not apply to—

(*a*) appeals in Giras cases or in those which are specially covered by any of the foregoing rules ;

(*b*) memorials of the class specially reserved in Rule IV of the Rules published with Home Department notification No. 148 (Public), dated the 19th January 1905 ;

(*c*) memorials which involve questions affecting the status, dignity or powers of a Ruling Chief or his relations with the Paramount Power (including questions of succession or adoption) and with other Chiefs.

II.—Memorials, etc., addressed to His Majesty the King, Emperor of India, or to the Secretary of State for India.

1. Every memorial must be submitted to the Political Officer of the State within whose jurisdiction the subject-matter has arisen, accompanied by a copy of the order appealed against and by a letter requesting its transmission to the authority to which it is addressed.

2. Memorials may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet.

3. Subject to the exceptions hereinafter contained, every memorial received which conforms to the above rules should be forwarded by the Political Officer through the usual official channel, with a concise statement of material facts, and, unless there be special reasons to the contrary, an expression of opinion.

4. Memorials, together with their accompanying documents, should be in English. If the accompanying documents must necessarily be forwarded in the vernacular, an English translation should be appended, which should be attested by the signature of the memorialist on each sheet.

N.B.—The transmitting officer should examine such translations, and if they are found to be incorrect or faulty, notice the fact in sending on the memorial.

5. Every memorial should be accompanied by copies of all the orders passed in the case by the authorities who have dealt with it in India.

6. Local Governments, Administrations, and Political Officers in direct subordination to the Foreign Department of the Government of India, are vested with discretionary power to withhold memorials addressed to His Majesty or to the Secretary of State in the following cases:—

(1) When the memorial is illegible or unintelligible.

(2) When the memorial contains language which, in the opinion of the authority who would otherwise forward it, is disloyal, disrespectful, or improper.

(3) When a previous petition of the memorialist (which term includes a rejoinder submitted by the memorialist in answer to a previous petition of some other party) has been disposed of by the Secretary of State, and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case.

(4) When the memorialist has not previously appealed to the Government of India (or the Government of Madras or Bombay, as the case may be), and received the decision of the Governor-General (or Governor) in Council upon it.

(5) When the memorial is an appeal preferred more than six months after the date on which the memorialist was informed of the orders against which he appeals, provided that the Local Government, Administration, or Political Officer, as the case may be, may, at their or his discretion, extend the period to twelve months, if the delay will facilitate a settlement of the dispute, or other good cause is shown.

(6) When the memorial refers to matters in which the memorialist is not personally interested.

7. Provided they do not contravene the conditions specified in the preceding section, memorials which are appeals against orders passed by the Governor-General in Council (or Governor in Council in Madras or Bombay, as the case may be), in the exercise of political control in territories not included in British India, shall be forwarded, except in the following cases, in which a discretionary power to withhold the memorials may be exercised:—

*(1) When the order appealed against has been passed by the Government of India, Madras or Bombay (as the case may be), as a recognised Court of Appeal in regard to a judgment or order of any Court of civil or criminal jurisdiction established or continued by the Governor-General in Council in such territories.

(2) When the order appealed against is a mere refusal to exercise political control in regard to a judgment or order of any special Court established by the Governor-General in Council in such territories, from which Court there is, by its constitution, no appeal, though a general political control over it is declared or understood to exist.

(3) When the order appealed against is a mere refusal to interfere in a matter of purely internal policy with the action or orders of the Ruler of a Native State, of which the memorialist is a subject: provided that the State is one in which it is not customary for the British Government to intervene in matters of internal policy, and that the matter complained of does not disclose a state of misrule so gross that the paramount power would be called upon to interfere.

N. B.—This rule applies to a temporary Administration established in a Native State by the Governor-General in Council when the temporary Administration is appointed to exercise the same powers and occupy the same position as the Native Administration which it supersedes.

†*E.g.*, petitions from Government servants about dismissal, pensions, etc.

8. Memorials from persons,† in such territories which are not covered by these rules, may be treated under the memorial rules of the Home Department when they are applicable.

9. The following special rules apply to the case of appeals against the orders of the Government of Bombay:—

(1) In the following cases the decision of the Local Government shall ordinarily be considered as final, an appeal to the Secretary of State for India only being admissible with the permission of the Local Government, which should be previously obtained:—

(*a*) Giras cases in States of classes I to IV in Kathiawar, which would have been tried by the Rajasthanik Court when it existed, but are now tried by the States Huzur Courts from whose decision an appeal lies to the Agency and to the Local Government.

(*b*) Giras cases in States below class IV in which the decision of the Agent to the Governor, Kathiawar, is at present final under the rules sanctioned in Government Resolution No. 6511, dated the 18th November 1908, subject to the general political control of the Local Government.

(*c*) Cutch Jadeja Court cases.

* *Note to Rule 7 (1) of Sections I and II.*—Memorials which are practically appeals for mercy or pardon must be transmitted. But their transmission will not affect the discretion in regard to capital sentences allowed to Local Governments and Administrations by the Home Department Resolution, No. 39—1103-13, dated the 14th October 1885, as modified by Foreign Department Circular No. 3780-I. B., dated the 30th August 1901.

(2) Memorialists who desire to appeal against the orders of the Government of Bombay in political cases shall have the option of addressing such appeals either to the Government of India or to the Secretary of State and such appeal shall be forwarded subject to the provisions of Rules 6 and 7. When in the exercise of this option an appeal has been presented to the Government of India, no further appeal shall lie to the Secretary of State. This rule shall not apply to—

(*a*) appeals in Giras cases or in those which are specially covered by any of the foregoing rules,

(*b*) memorials of the class specially reserved in Rule IV of the Rules published with Home Department notification No. 143 (Public), dated the 19th January 1905,

(*c*) memorials which involve questions affecting the status, dignity or powers of a Ruling Chief or his relations with the Paramount Power (including questions of succession or adoption) and with other Chiefs.

III.—List of memorials to the Secretary of State and of petitions to the Government of India withheld under the discretionary powers conferred by the above rules will be forwarded quarterly to the Government of India in the Foreign Department.

IV.—When a petition or memorial is withheld, the writer should be informed of the fact and of the reason for withholding it.

A. G. CARDEW
Ag. Chief Secretary.

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SUPPLEMENT TO PART I

OF

THE FORT ST. GEORGE GAZETTE.

No. 14.] MADRAS, TUESDAY EVENING, APRIL 2, 1912. [Price, 2 annas.

Malayalam Translations of Notifications by Government.

JUDICIAL DEPARTMENT.

പരസ്യം.

ഫോർട്ട് സെന്റ് ജോർജ്, 1912 മാർച്ച് 16-ാം.

നമ്പർ 216.—1911 ലെ (1911 ലെ 12-ാം നമ്പർ) ഇന്ത്യൻ വേലശാല ആക്ട് 37-ാം വകുപ്പുപ്രകാരം ആലോചനസഭയിൽ ഗവർണർ ഉണ്ടാക്കുവാൻ ആലോചിക്കുന്നതായ പറയുന്ന കരടു ചട്ടങ്ങൾ എല്ലാവർക്കും അറിവാനായി പ്രസിദ്ധമാക്കിയിരിക്കുന്നു.

2. ഒരോ കരടു ചട്ടങ്ങളുടെ വിഷയത്തിൽ വല്ല ആളിൽനിന്നും 1912 ഏപ്രിൽ 20-ാംനു മുമ്പെ കിട്ടുന്ന വല്ല വിരോധാക്ഷേപങ്ങളും അഭിപ്രായനുചകങ്ങളും ശ്രദ്ധയായി ആലോചിക്കുമെന്നു ഇതിനാൽ അറിയിക്കുന്നു.

കരടു ചട്ടങ്ങൾ.

[വായനക്കു.]

1. ഒരോ ചട്ടങ്ങൾക്കും കല്പനകൾക്കും "1912 ലെ ഫിസാഗി വേലശാല ചട്ടങ്ങൾ" എന്നു പേർപറയാം.

2. ഒരോ ചട്ടങ്ങളിലും കല്പനകളിലും—

(a) 1911 ലെ ഇന്ത്യൻ വേലശാല ആക്ടിൽ അർത്ഥം വിവരിക്കപ്പെട്ടു വാക്കുകൾക്കും ശരം പദങ്ങൾക്കും മേപ്പടി ആക്ടിൽ ഉള്ളതുപോലെ അതേ അർത്ഥങ്ങളെന്നു ഉണ്ടായിരിക്കും.

(b) "ആക്ട്" എന്നതിനു മേപ്പടി ആക്ട് എന്നർത്ഥമായിരിക്കും.

(c) "ഇൻസ്പെക്ടർ" എന്നതിനു ആ ആക്ട് 4-ാം വകുപ്പു (1)-ാം ഉപവകുപ്പു പ്രകാരം നിയമിക്കപ്പെട്ട ഒരു ഇൻസ്പെക്ടർ എന്നർത്ഥമാകുന്നു.

(1) ാം ക്ലോസ്.—വല്ല പ്രദേശത്തും ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടോ ഒരു അഡിഷനൽ ഇൻസ്പെക്ടരോ ഒരു ഷെഷ്യൽ പ്രകാരം ഒരു ഇൻസ്പെക്ടർക്കുള്ള എല്ലാ അധികാരങ്ങളും നടത്തേണ്ടതാണെന്നു 4 - ാം വകുപ്പു (5) - ാം ഉപവകുപ്പു പ്രകാരം തീരുമാനം ചെയ്തിട്ടുള്ള സർക്കാർ ഗസറ്റിൽ പരസ്യപ്പെടുത്തിയിട്ടിരിക്കുമ്പോൾ "ഇൻസ്പെക്ടർ" എന്ന വാക്കിൽ ആയവക ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടോ അഡിഷനൽ ഇൻസ്പെക്ടരോ ഉൾപ്പെടുന്നതായി വിചാരിക്കുകയും വേണം.

(2) ാം ക്ലോസ്.—വല്ല പ്രദേശത്തും ഒരു ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടോ അഡിഷനൽ ഇൻസ്പെക്ടരോ ഒരു ഇൻസ്പെക്ടരുടെ എതാനും അധികാരങ്ങൾ നടത്തേണ്ടതാണെന്നു മേൽപറഞ്ഞപ്രകാരം തീരുമാനിച്ചിട്ടിരിക്കുമ്പോൾ "ഇൻസ്പെക്ടർ" എന്ന വാക്കിൽ പരസ്യത്തിൽ വിവരിക്കപ്പെട്ട ഒരു ചട്ടങ്ങളിലെ ഏതെങ്കിലും ഒന്നോ അധികമോ ചട്ടങ്ങളെ സംബന്ധിക്കുന്നേടത്തോളം മാത്രം ആയവക ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടോ അഡിഷനൽ ഇൻസ്പെക്ടരോ ഉൾപ്പെടുന്നതായി വിചാരിക്കുകയും വേണം.

[ST (1)-ാം, ST (2) (a)-ാം (b)-ാം വകുപ്പുകൾ.]

വേലശാലകളുടെ രജിസ്റ്റർ.

3. ഇൻസ്പെക്ടർ ഒരോ ചട്ടങ്ങളോടുകൂടെ ചേർത്ത A എന്ന മാതിരിയിൽ വേലശാലകളുടെ ഒരു രജിസ്റ്റർ വെക്കേണ്ടതും അതിന്റെ ഒരു പ്രതി ഓരോ കൊല്ലം ഫിബ്രുവരി 1 - ാം തീയതി ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടിനു അയച്ചു കൊടുക്കേണ്ടതും ആകുന്നു. ആയാൾ ഇതിനു മുമ്പേ താഴെ ചേർത്ത രണ്ടു ചട്ടങ്ങൾക്കും അനുസരിച്ചു രജിസ്റ്ററിൽ ചെയ്യുന്ന എല്ലാ ഭേദങ്ങളും അവ ചെയ്യുന്ന സമയത്തു ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടിനു അറിവു കൊടുക്കുകയും വേണം.

വേലശാലകളുടെ രജിസ്റ്റരുകൾ ഉപയോഗത്തിൽ ഉപേക്ഷിക്കേണ്ടതു.

4. (1) ഒരു വേലശാലയിൽ തൊഴിൽ നടത്തുന്നതായി ആക്ട് 33 - ാം വകുപ്പു പ്രകാരം ഇൻസ്പെക്ടർക്കു അറിയിപ്പു കിട്ടുമ്പോൾ ആയാൾ ആയവക വേലശാല മുമ്പെന്നെ ആയാളുടെ രജിസ്റ്ററിൽ ഉൾപ്പെടുത്തിട്ടില്ലാത്തപക്ഷം അങ്ങിനെ ചെയ്യേണ്ടതും ആകുന്നു.

(2) ആ ഇൻസ്പെക്ടരെ നിയമിച്ചിരിക്കുന്ന പ്രദേശത്തിനകത്തുള്ളിൽ ഇരിക്കുന്നതും ഒരു വേലശാലയായി മുമ്പെ തന്നെ രജിസ്റ്റർ ചെയ്തിട്ടില്ലാത്തതും ആയ വല്ല സ്ഥലവും ആയാളുടെ രജിസ്റ്ററിൽ ഉൾപ്പെടേണ്ടതാണെന്നു വിശ്വസിപ്പാൻ ആയാൾക്കു കാരണം ഉള്ളപ്പോൾ ആയാൾ ആയവക സ്ഥലത്തും വേലശാലകളെപ്പറ്റിയുള്ള ആയാളുടെ രജിസ്റ്ററിൽ ചേർക്കേണ്ടതിനുള്ള ആയാളുടെ വിചാരത്തെപ്പറ്റി അറിയിക്കുന്നതായ ഒരു അറിയിപ്പു ആ സ്ഥലത്തു തൊഴിൽ നടത്തുന്നവനു അയക്കുകയും വേണം.

(3) മേൽപറഞ്ഞ (2) - ാം വകുപ്പുപ്രകാരം അറിയിപ്പു ആരുടെ പേരിൽ വരുത്തപ്പെട്ടിരിക്കുന്നുവോ ആയാൾ ആ അറിയിപ്പു കിട്ടിയ തീയതി മുതൽ 15 ദിവസത്തിനുള്ളിൽ തന്റെ സ്ഥലം ഒരു വേലശാലയായി രജിസ്റ്റർ ചെയ്യുന്നതിനു തടസ്സമുള്ള വിരോധാക്ഷേപങ്ങളെ വിവരിക്കുന്നതായ ഒരു സ്റ്റേറ്റ്മെന്റ് ഇൻസ്പെക്ടർക്കു അയക്കാവുന്നതാകുന്നു. ആ ഇൻസ്പെക്ടർ താൻ ആവശ്യമായി വിചാരിക്കുന്ന അന്വേഷണം ചെയ്തു ശക്തങ്ങളായ വിരോധാക്ഷേപങ്ങളെപ്പറ്റി ആലോചിച്ചു തീർപ്പുണ്ടാക്കുന്നതു വേലശാലകളെപ്പറ്റിയുള്ള തന്റെ രജിസ്റ്റർ അപ്രകാരം ഉണ്ടാക്കേണ്ടതും ആകുന്നു.

വേലശാലയിൽ തൊഴിൽ നടത്തുന്നവൻ നിന്നുപോകുമ്പോൾ അറിയിപ്പു.

5. വല്ല സ്ഥലവും ഒരു വേലശാലയായി തൊഴിൽ നടത്തുന്നതു നിന്നുപോകുമ്പോൾ തൊഴിൽ നടത്തുന്നവൻ ആ സംഗതിയെപ്പറ്റി ഇൻസ്പെക്ടർക്കു അറിയിപ്പു കൊടുക്കാവുന്നതും ആക്ട് ആ സ്ഥലത്തിന്നു അതിൽ പിന്നെ സംബന്ധിക്കുന്നതല്ലെന്നു ഇൻസ്പെക്ടർ

ബോദ്ധ്യമായാൽ ആയാം വേലശാലയെപ്പറ്റിയുള്ള തന്റെ രജിസ്റ്ററിൽനിന്നു അതു തള്ളിക്കളയേണ്ടതും ആകുന്നു. ഇൻസ്പെക്ടർ ആവക അറിയിപ്പു ഇല്ലാതെ തന്നെ വല്ല വേലശാലയെയും അതു അങ്ങിനെ ഉപയോഗിച്ചവന്നില്ലെന്നു ബോദ്ധ്യമായാൽ തന്റെ രജിസ്റ്ററിൽനിന്നു തന്റെ സന്തോഷപ്രകാരം വല്ലപ്പോഴും തള്ളിക്കളകയും ചെയ്യാം.

എന്നാൽ ഓരോരോ കാലങ്ങളിൽ മാത്രമായി പണിചെയ്യുന്നതായ വേലശാലകളെ അവയിൽ സ്വാഭാവമായ ഒരു സമയത്തിന്നുള്ളിൽ വീണ്ടും പണി തുടങ്ങാൻ ഇടയുള്ളതായിരിക്കയോ രജിസ്റ്ററിൽനിന്നു തള്ളിക്കളഞ്ഞു കളയുന്നതുമല്ല.

പരിശോധന.

5. ഇൻസ്പെക്ടർ എല്ലാപ്രദേശത്തെക്കും നിശ്ചയിച്ചിരിക്കുന്നതൊരു പ്രദേശത്തിനുള്ളിൽ ആണ്ടു തോറും ആയാം ഒഴിയാതെ ഉത്തരവാദിയായിരിക്കും. ആ പ്രദേശത്തിനുള്ളിൽ ഒരോ കാലത്തിൽ മാത്രമായി പണി ചെയ്യുന്നതായ ഒരു വേലശാലയെങ്കിലും ആയാം വിടാതെയും ആണ്ടിൽ ആറു മാസം കൂടുമ്പോഴെങ്കിലും കണ്ടുപക്ഷം ഒരിക്കലെങ്കിലും ആ പ്രദേശത്തിനുള്ളിൽ ഓരോരോ കാലങ്ങളിൽ മാത്രമായി പണിചെയ്യുന്നതായ എല്ലാ വേലശാലയും പണി നടക്കുന്ന കാലത്തു കുറഞ്ഞപക്ഷം ഒരിക്കലെങ്കിലും ആയാം പരിശോധിക്കുന്നതും. ആകുലിയെയും പല പട്ടങ്ങളിലെയും നിയമങ്ങൾ ക്രമമായി അനുസരിച്ചുവരുന്നുണ്ടെന്നു ആയാം ബോദ്ധ്യംവരുവാനായി ആയാംതൊ ആയാം ഏതധികാരപ്പെടുത്തുന്നവനോ കീഴായിരിക്കുന്നതൊ ആ അധികാരസ്ഥനോ ആവശ്യമാണെന്നു തോന്നുന്ന വിധത്തിലുള്ള പരിശോധനകളും ആയാം ചെയ്യേണ്ടതും.

7. വേലശാലയിലെ പണിക്കാരുടെ ആരോഗ്യത്തേയും രക്ഷയേയും ഉദ്ദേശിച്ചുള്ളതായി ആകുലിയും പട്ടങ്ങളിലും ഉണ്ടാക്കപ്പെട്ട നിയമങ്ങൾ അനുസരിച്ചു നടക്കുന്നുണ്ടൊ എന്നും വേലശാലയിൽ പണിയെടുക്കുന്ന കുട്ടികളെ ക്രമമായി സാക്ഷ്യപ്പെടുത്തുകയും കുട്ടികളുടെ റജിസ്റ്റർ ശരിയായിരിക്കുകയും ചെയ്തിരിക്കുന്നുണ്ടൊ എന്നും ഉറപ്പിയ്മായി പണി എടുക്കുന്ന സ്ത്രീകളെയും കുട്ടികളെയും ആരുകളെയും പണിക്കാക്കപ്പെടുന്ന മണിക്കൂറുകൾ ശരിയായി എഴുതിവെച്ചിട്ടുണ്ടൊ എന്നും ആകുലിനാൽ നിയമിക്കപ്പെട്ട നിശ്ചിത കാലങ്ങളിൽ പണിനിർത്തലും കുട്ടനകിടക്കുന്നതിന്നു സൗകര്യങ്ങളുണ്ടാക്കുന്നുണ്ടൊ എന്നും അതിൽ പറഞ്ഞതായി പണി എടുപ്പാൻ കൂട്ടുപ്പെടുത്തിയ മണിക്കൂറുകളിൽ യന്ത്രങ്ങൾ നിറുത്തിവെച്ചിരിക്കുന്നുണ്ടു എന്നും ആകുട് 26-ാം വകുപ്പിനാൽ നിർണ്ണയിക്കപ്പെട്ട അപ്രേസ്സുകൾ അറിയിപ്പും ക്രമമായി വെക്കുകയും പതിച്ചുവെക്കുകയും ചെയ്തുണ്ടൊ എന്നും ഇൻസ്പെക്ടർ താനൊ വേലശാല ഒരോരിക്കൽ പരിശോധിക്കുമ്പോഴും തനിക്കു ബോദ്ധ്യംവരത്തേണ്ടതാണു. എന്നാതുമല്ല ഒടുവിൽ പരിശോധന കഴിഞ്ഞതിശേഷം ഉണ്ടായ എല്ലാ അപായങ്ങളുടെയും കാരണത്തെപ്പറ്റിയും ആയാം അന്വേഷണം വിസ്തരിച്ചു ചെയ്യേണ്ടതും. ഇതിന്നു പുറമെ മേൽപ്പറഞ്ഞ പരിശോധനകളിൽ കാണിച്ചുകൊടുത്ത സ്ഥിതികൾ എന്തുതന്നെയും നിർദ്ദേശപ്പെടുത്തിരിക്കുന്നതുപോലെ നടന്നിരിക്കുന്നുവെന്നും ആയാം കാണിച്ചുകൊടുത്ത കല്പനകൾ എന്തുതന്നെയും അനുസരിച്ചു നടന്നിരിക്കുന്നുവെന്നും ആയാം കണ്ടിച്ചുവെക്കേണ്ടതും. അപ്പോഴത്തെ പരിശോധനയിൽ വെളിവിൽപ്പെട്ട വല്ല സ്ഥിതികളും ആകുട് പ്രകാരം ആയാം കല്പിച്ച വല്ല കല്പനകളും പിന്നെ എതിരെപ്പോകുന്നുണ്ടൊ എന്നു മനസ്സിലാക്കുന്നതിന്നായി ഇൻസ്പെക്ടർ ആഗ്രഹിക്കുന്നതായി ഇൻസ്പെക്ടരുടെ ഇഷ്ടിയിൽകൊണ്ടുവരുവാൻ ഇൻസ്പെക്ടർ ആഗ്രഹിക്കുന്നതായി ഇൻസ്പെക്ടരുടെ കല്പനകൾ അടങ്ങിയ നിറവേടിൽനിന്നുള്ള ഒരു എക്സ്ട്രാക്ട് അങ്ങിനെ ഉള്ളിടയിൽ കൊണ്ടുവരുവാൻ ഇൻസ്പെക്ടർ ആഗ്രഹിക്കുന്നതായി അപ്പോഴുള്ളതായി കാണപ്പെട്ടുന്ന സ്ഥിതികളെപ്പറ്റിയുള്ള രിമാർക്കുകൾ മറ്റേജർക്കു അയയ്ക്കേണ്ടതും മേപ്പടി എക്സ്ട്രാക്ടിന്റെ ഒരു പ്രതി ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടിനു അയയ്ക്കേണ്ടതും കർത്തവ്യം.

കുറിപ്പു.—വല്ല പ്രദേശത്തും ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടൊ ഒരു അഡിഷനൽ ഇൻസ്പെക്ടരൊ ഒരു ഇൻസ്പെക്ടരുടെ അധികാരങ്ങൾ എപ്പോഴൊ വല്ലപ്പോഴൊ നടത്തുന്നതിനും മേപ്പറഞ്ഞ

കല്പനയുടേയും റിമാൿകളുടേയും ഒരു പ്രതി ആക്ട് 4 - ാം വകുപ്പ് (1) - ാം ഉപവകുപ്പ് പ്രകാരം നിശ്ചയിക്കപ്പെട്ട ഇൻസ്പെക്ടർ ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ട് അയക്കേണ്ടതും ആകുന്നു.

8. ഇൻസ്പെക്ടർ തന്റെ പരിശോധനകളെപ്പറ്റിയുള്ള റിക്കാർഡുകളുടെ കൈവശം ഓരോ സംഭവത്തിലും ഓരോ കെട്ടുകളായി ക്രമപ്പെടുത്തിവെക്കുകയും രണ്ടു ചട്ടങ്ങളോട് ചേർത്ത B എന്ന മാതിരിയിൽ തലേദിവസത്തിൽ ചെയ്ത പണി കാണിക്കുന്നതായ ഒരു ഡയറി താൻ എഴുതിക്കാണുന്നതിന്റെ കീഴായിരിക്കുന്നവരോ ആ അധികാരസ്ഥന്റെ പേരും ആപ്പീസിന്റെ മേൽവിലാസവും 10 - മാണ് അയക്കേണ്ടതും മേപ്പടി ഡയറിയുടെ ഒരു പ്രതി ഇൻസ്പെക്ടരുടെവശം വെല്ലൂർകോട്ടയിൽവെക്കേണ്ടതും ആകുന്നു.

[37 (3) (a) വകുപ്പു]

സാക്ഷ്യപ്പെടുത്തുന്ന സർജന്റെ നിലയിൽ ആയാളുടെയും ആയാളുടെ പ്രവൃത്തികൾ നടപ്പുവാൻ ആക്ട് 8 - ാം വകുപ്പുപ്രകാരം അധികാരപ്പെടുത്തിയിരിക്കുന്ന ഒരാളുടെയും പ്രവൃത്തികളിൽ ഒരു വേലശാലയിൽ പണിക്കാക്കപ്പെടുവാൻ ആഗ്രഹിക്കുന്ന ആളുകളെ പരിശോധിക്കുന്നതും അവർക്ക വയസ്സിനെയും രോഗബലം സംബന്ധിച്ച യോഗ്യതയെയും പറ്റിയുള്ള സാക്ഷ്യപത്രികകൾ നടപ്പുമ്പോൾ അധികം ചെലവിലിരിക്കുന്ന ആളുകളുടെയും പ്രവൃത്തികൾ.

9. (1) സാക്ഷ്യപ്പെടുത്തുന്ന ഒരു സർജൻ തന്റെ മുമ്പിൽ ഹാജരാകുന്ന ഓരോ ആളുടെയും വയസ്സിനെയും രോഗബലം സംബന്ധിച്ച യോഗ്യതയെയും പറ്റിയുള്ള സാക്ഷ്യപത്രികയിൽ താൻ കിട്ടുവാൻ ആഗ്രഹിക്കുന്ന ആളുകൾ ഹാജരാകേണ്ടതിന്ന തക്കതായ സ്ഥലവും സമയവും നിശ്ചയിക്കേണം. അങ്ങിനെ നിശ്ചയിക്കപ്പെട്ട സ്ഥലത്തേയും സമയത്തേയും പറ്റിയ അറിയിപ്പു തന്റെ നിശ്ചയിച്ചിരിക്കുന്ന പ്രദേശ അതിനകംകളിലുള്ള വേലശാലകളുടെ മാനേജർമാർക്ക കൊടുക്കുകയും വേണം.

10. (1) സാക്ഷ്യപ്പെടുത്തുന്ന എല്ലാ സർജനും രണ്ടു ചട്ടങ്ങളോട് ചേർത്ത C എന്ന മാതിരിയിൽ ഉള്ളതുപോലെ ഫോയിലും കൌണ്ടർഫോയിലും ഉള്ളതായ മാതിരികൾ അടങ്ങിയതായി കെട്ടിച്ച ഒരു പുസ്തകം വെക്കേണം. മാതിരികൾക്കു വഴിക്കുവഴിയായി നമ്പർ ഇട്ടിരിക്കേണ്ടതും പുറത്തു ഇന്നിപ്രകാരമുള്ള ലേബൽസ്ലിപ്പ് ഒട്ടിപ്പിക്കേണ്ടതും ആകുന്നു.

(2) ഒരു വേലശാലയിൽ പണിക്കാക്കപ്പെടുവാൻ ആഗ്രഹിക്കുന്ന ഒരാൾക്കു ആക്ട് 7 - ാം വകുപ്പുപ്രകാരം കൊടുക്കപ്പെടുന്ന എല്ലാ സാക്ഷ്യലിഖിതവും ഫോയിലിലും കൌണ്ടർഫോയിലിലും വിവരങ്ങൾ എഴുതിച്ചേർത്തു തയ്യാറാക്കേണ്ടതും അതിൽ ഏതാളുടെ പേരിൽ സാക്ഷ്യലിഖിതം കൊടുക്കുന്നുവൊ ആയാളുടെ ഇടത്തെ കൈയുടെ പെരുവിരലടയാളം പതിപ്പിക്കേണ്ടതും ആകുന്നു.

(3) അതിൽ ചേർന്നിട്ടുള്ള വിവരങ്ങൾ ശരിയാണെന്നു ബോദ്ധ്യമായാൽ സാക്ഷ്യപ്പെടുത്തുന്ന സർജൻ ഫോയിലിൽ ഒപ്പിടുകയും കൌണ്ടർഫോയിലിൽ ഒപ്പായാളുടെ വെക്കുകയും ഏതാളുടെ പേരിൽ സാക്ഷ്യലിഖിതം നല്കുന്നുവൊ ആയാൾക്കു ഫോയിൽ കൊടുക്കുകയും വേണം. അങ്ങിനെ കൊടുക്കപ്പെട്ട ഫോയിൽ ആക്ട് 7 - ാം വകുപ്പുപ്രകാരം നല്കപ്പെട്ട സാക്ഷ്യലിഖിതമായിരിക്കുകയും ചെയ്യും.

(4) സാക്ഷ്യപ്പെടുത്തുന്ന സർജൻ രണ്ടു ചട്ടപ്രകാരം വല്ല ആൾക്കും ഒരു സാക്ഷ്യലിഖിതം കൊടുക്കയില്ലെന്നു പറയുമ്പോൾ ഉണ്ടാകാലം കഴിയുന്നതിന്നു മുമ്പെ ആവക

ആവശ്യപ്പെടുന്നതിനു മുമ്പായി ഒരു സർട്ടിഫിക്കറ്റിനു വേണ്ടി യാതൊരു പുതിയ അപേക്ഷയും കൊടുക്കേണ്ടതല്ല. എന്നാൽ ഉണ്ടായിരുന്ന മാസം കഴിയുന്നതിനു മുമ്പെ അപേക്ഷിക്കാതെ സാക്ഷ്യലിഖിതം കൊടുക്കുകയില്ലെന്നു പറഞ്ഞ സമയത്തു സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കിൾ ഏതുള്ളിലും അവധി വാങ്ങി കൊടുത്തിരുന്നാൽ അതിനെ ചെയ്യുന്നതും തടവാം.

(5) സാക്ഷ്യലിഖിതങ്ങളുടെ ഡ്യൂപ്ലിക്കേറ്റിനു അപേക്ഷിക്കുന്ന ആളുകളെ എടുപ്പത്തിൽ തിരിച്ചുവിടാൻ വേണ്ടി (12 - ാം ചട്ടം നോക്കുക) സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കിൾ ഏതാളുകൾക്കു സാക്ഷ്യലിഖിതം കൊടുക്കണമെന്നൊ അവരുടെ പേരുകൾ അക്ഷരാദി ക്രമപ്രകാരം ചേർത്തു ഒരു രജിസ്റ്റർ വെക്കേണ്ടതും, ഈ രജിസ്റ്റർപ്രകാരം ആളുകൾ ഓരോരുടെ അടുക്കൽ വരുമ്പോൾ സാക്ഷ്യലിഖിതത്തിന്റെ നമ്പറും ആയതു കൊടുത്തിട്ടുള്ള പുസ്തകത്തിന്റെ നമ്പറും (അല്ലെങ്കിൽ തിരിച്ചുവിവരത്തിലുള്ള മറ്റെടയാളവും) കാണുന്നതാകുന്നു.

11. സാക്ഷ്യപ്പെടുത്തുന്ന ഒരു സർക്കിളിന്റെ പ്രവൃത്തികൾ താൽകാലികമായി നടത്തുവാൻ ആക്ട് 8 - ാം വകുപ്പുപ്രകാരം അധികാരപ്പെടുത്തപ്പെട്ടിരിക്കുന്ന എല്ലാ ആളുകളും ഇതിനു മുമ്പുള്ളതിൽ നിയമിച്ചപ്രകാരം സാക്ഷ്യലിഖിതങ്ങൾ കൊടുക്കേണ്ടതാകുന്നു. എന്നാൽ "താൽകാലികം" എന്നു വാക്കു ഓരോ ഫോമിലിന്റെയും മേലെഴുത്തു ഫോയിലിന്റെയും മേലിൽ മുകളിൽ തെളിച്ചെഴുതുകയൊ ഉറ്റു കുത്തുകയൊ വേണം.

8 - ാം വകുപ്പു പ്രകാരം അധികാരപ്പെട്ടവർ സാക്ഷ്യലിഖിതങ്ങൾ കൊടുക്കുക.

12. (1) ആക്ട് 7 - ാം വകുപ്പുപ്രകാരം ഏതൊരാൾക്കു ഒരു സാക്ഷ്യലിഖിതം കൊടുത്തിരിക്കുന്നുവൊ ആ സാക്ഷ്യലിഖിതം ആയാളുടെ കൈയിൽ നിന്നു പോയ്പോയാൽ ആയാൾ ആ സർട്ടിഫിക്കേറ്റിന്റെ ഒരു പ്രതിക്കു സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കാടു പേക്ഷിക്കാവുന്നതും സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കിൾ തനിക്കു യുക്തമെന്നു തോന്നുന്ന അന്വേഷണം വിസ്താരം ചെയ്തശേഷം അതിന്റെ ഒരു ഡ്യൂപ്ലിക്കേറ്റ് കൊടുക്കാവുന്നതുമാകുന്നു. "ഡ്യൂപ്ലിക്കേറ്റ്" എന്ന വാക്കു ആ സാക്ഷ്യലിഖിതത്തിന്റെ വിലക്കുമേൽ മുകളിൽ മുകളിൽ മഷികൊണ്ടു വ്യക്തമായി എഴുതി സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കിൾ ഒപ്പുയാളും വെക്കേണ്ടതും ആകുന്നു. ഓതിരിക്കുടെ കൊടുത്ത പുസ്തകത്തിലുള്ള കൌണ്ടർ ഫോയിലിലും അപ്രകാരംതന്നെ "ഡ്യൂപ്ലിക്കേറ്റ്" എന്നു എഴുതി ഒപ്പുയാളും വെക്കേണ്ടതാകുന്നു.

ഡ്യൂപ്ലിക്കേറ്റ് സാക്ഷ്യലിഖിതങ്ങൾ കൊടുക്കുക.

(2) ഈ ചട്ടത്തിലെ (1) എന്ന ഖണ്ഡം കാരണം കൊടുക്കപ്പെട്ട ഒരു സാക്ഷ്യലിഖിതത്തിന്റെ ഓരോ പകർപ്പിനും ഓരോ ഉറുപ്പിക വീതം ചുമത്തേണ്ടതും അതു ശവത്തിന്റെ കണക്കിൽ വരവു വയ്ക്കേണ്ടതും ആകുന്നു. സാക്ഷ്യലിഖിതങ്ങളുടെ പകർപ്പുകൾ കൊടുക്കുന്നതിനു കിട്ടുന്ന എല്ലാ ഫീസുകൾക്കും D - എന്ന ഫാറിത്തിൽ ഒരു രജിസ്റ്റർ സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കിൾ വെക്കേണ്ടതും അതിൽ ചേർക്കപ്പെട്ട ഓരോ വിവരത്തിനും ഒപ്പുയാളും വെക്കേണ്ടതും ആകുന്നു.

(3) ആക്ട് 7 - ാം വകുപ്പുപ്രകാരം രണ്ടാമതും ഒരു സർട്ടിഫിക്കേറ്റ് ഈ ചട്ടങ്ങളിലെ നിയമങ്ങൾ പ്രകാരമല്ലാതെ വേറെപ്രകാരം യാതൊരാൾക്കും കൊടുത്തുകൂടുന്നതുമല്ല.

13. (1) സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കിൾ എല്ലുപ്രവേശങ്ങൾക്കായി നിശ്ചയിച്ചിരിക്കുന്നുവൊ ആ പ്രവേശത്തിനുള്ളിലുള്ള എല്ലാ വേലശാലയും മുമ്പുണ്ടായിരുന്നപക്ഷം ഒരിക്കലെങ്കിലും ആ സർക്കിൾ ചെന്നുനോക്കേണ്ടതും താൻ ചെല്ലുന്നതിനു പുറപ്പെടുന്നതിനു മുമ്പായി അറിയിപ്പു മുൻകൂട്ടികൊടുക്കേണ്ടതും ആകുന്നു. ഇങ്ങിനെ ഓരോരിക്കൽ ചെന്നുനോക്കുമ്പോഴും യഥാർത്ഥത്തിൽ പണിയെടുക്കുന്നവരായാലും അല്ലെങ്കിലും വേലശാലയിൽ പണിക്കാരെപ്പെടുവാൻ ആക്ട് 7 - ാം വകുപ്പുപ്രകാരം നല്കപ്പെട്ട സാക്ഷ്യലിഖിതങ്ങൾ കൈവശപ്പെടുത്തിയിട്ടുള്ളവരും ആയ എല്ലാ കുടികളെയും സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കിൾ നിശ്ചയിക്കുന്ന സമയത്തു ആയാളുടെ മുമ്പാകെ മാനേജർ ഹാജരാക്കേണ്ടതും.

എന്നാൽ ആക്ട് 3 - ാം വകുപ്പ് (2) എന്ന ഉപവകുപ്പിൽ പറഞ്ഞ സ്ഥലങ്ങളിൽ മാത്രം ചന്തിക്കാക്കെട്ടിരിക്കുന്ന കുട്ടികളെ ആയാളുടെ ഉസ്താകെ ഫാക്ടറിയിലേക്കയയ്ക്കുന്ന ആളാകുന്നില്ല.

(2) 8-ാം വകുപ്പപ്രകാരം നല്കപ്പെട്ട "ഒരു താൽക്കാലിക" സാക്ഷ്യപത്രവിധം കൈവശമുള്ള എല്ലാ കുട്ടിയെയും സാക്ഷ്യപ്പെടുത്തുന്ന സർജൻ നേരിട്ട് പരിശോധിക്കേണ്ടതും "താൽക്കാലിക" സാക്ഷ്യപത്രവിധം ശരിയാണെന്നു ബോദ്ധ്യമായാൽ ആ സാക്ഷ്യപത്രത്തിന്മേൽ തീയതിയിട്ട് അതിൽ ഒപ്പിടേണ്ടതും ആകുന്നു.

(3) 8-ാം വകുപ്പപ്രകാരം നല്കപ്പെട്ട ഒരു "താൽക്കാലിക" സാക്ഷ്യപത്രവിധം കൈവശമുള്ള ആരും 9 വയസ്സിനു താഴെയാണെന്നോ ഒരു വേലശാലയിൽ പണിക്കാക്കപ്പെടുവാൻ പ്രായപൂർത്തിയല്ലെന്നു കാണുകയോ പരിശോധനയിൽ സാക്ഷ്യപ്പെടുത്തുന്ന സർജനെ അറിപ്രായത്തിൽ തോന്നുന്നപക്ഷം ആയാൾ സാക്ഷ്യപത്രവിധം ആയാളുടെ കൈവശമുള്ള "രണ്ടപ്പെട്ടതായിരിക്കുന്നു" എന്ന വാചകത്തിനുനേൽ എഴുതി അതിനു ഒപ്പിടേണ്ടതും ആ സാക്ഷ്യപത്രവിധംകൊണ്ടുള്ള ആശ്രയിപ്പാനായി തനിക്കു വല്ല അധികപ്രായവും പറവാനുണ്ടെങ്കിൽ അതുകൂടി ആയതു ചേർത്തു അയയ്ക്കേണ്ടതും ആകുന്നു.

[31 (3) (e) വകുപ്പ്.]

14. (1) എല്ലാ വേലശാലയിലേയും ഉറികളുടെ എല്ലാ അകത്തുമതിലുകളും ആവക ഉറിച്ചുടെ എല്ലാ തട്ടുകളും അല്ലെങ്കിൽ മേപ്പുരകളും (ആവക ചുമരുകളോ തട്ടുകളോ മേപ്പുരകളോ കാരാഗൃഹമോ ഇടയായാലും അല്ലെങ്കിലും വേണ്ടതില്ല) എല്ലാ നടവഴികളും കോണികളും കൊല്ലത്തിൽ കുറഞ്ഞപക്ഷം ഒരിക്കലെങ്കിലും വെള്ളപൂശിക്കേണ്ടതാകുന്നു. ഈ കൊല്ലം കണക്കാക്കുന്നതു ഒടുവിൽ വെള്ളപൂശിച്ച തീയതി മുതലുള്ളതാകുന്നു.

(2) വെടിപ്പുവരുത്തുവക്കുന്നതിനെപ്പറ്റി ആക്ട് 9 - ാം വകുപ്പ് (g) ഖണ്ഡത്തിലെ ആവശ്യപ്പാടുകൾ നിറവേറ്റുവാൻ മേപ്പടി നിയമങ്ങൾ ആവശ്യമില്ലെന്നോ പ്രസ്തുതകാര്യസ്ഥന്മാർ സംബന്ധിക്കയില്ലെന്നോ ഉള്ള സംഗതിയിലാൻ ആവക നിയമങ്ങളിൽനിന്നു വല്ല തരം വേലശാലകളോ അവയുടെ ഭാഗങ്ങളോ തദ്ദേശ ഗവർണ്മെന്റിന്റെ പ്രത്യേക കല്പനപ്രകാരം ഒഴിവാക്കാം.

15. എല്ലാ വേലശാലയിലേയും എല്ലാ ഉത്തരങ്ങളും കഴുക്കോലുകളും വാതിലുകളും മറ്റു മരപ്പണിയും നന്നാലുകൊല്ലം കൂടുമ്പോൾ ഒരിക്കൽ ചായമിടുകയോ വാർണീഷ് ഇടുകയോ ചെയ്യേണ്ടതും വെടിപ്പായ സ്ഥിതിയിൽ വെക്കേണ്ടതും ആകുന്നു.

16. 14 - ാം ചട്ടത്തിലെ (2) - ാം ഖണ്ഡപ്രകാരം ഒഴിവാക്കപ്പെടാത്ത എല്ലാ വേലശാലയുടെയും മാനേജർ വേലശാലയുടെ ഭാഗങ്ങൾ വെള്ളപൂശിക്കുകയോ ചായമിടുകയോ വാർണീഷ് ഇടുകയോ ചെയ്തു തീയതികൾ കാണിക്കുന്ന ഒരു രജിസ്റ്റർ വെക്കേണം.

17. (1) ഒരു വേലശാല മാനേജർ വേലശാലകളിൽ ദുർഗന്ധം ഉണ്ടാക്കുന്ന സ്വഭാവത്തിലോ സ്ഥിതിയിലോ ഉള്ളതായ വല്ല കുപ്പയോ അഴുക്കോ ചണ്ടിയോ തന്റെ മേൽവിചാരത്തിൻകീഴിലുള്ള വല്ല സ്ഥലത്തും കൂടിവെപ്പിക്കുകയോ കൂടിവെപ്പാൻ സമ്മതിക്കുകയോ ചെയ്കൂടുന്നതുമല്ല.

(2) എല്ലാ മല മൂത്ര ഓസർജ്ജന സ്ഥലങ്ങളും ശുചീകരിച്ചു വെക്കേണം.

[31 (3) (f) വകുപ്പ്.]

18. (1) ഒരു വേലശാലയിലെ വല്ല ഉറിയിലും പണിക്കാക്കപ്പെട്ട ആരോ ആൾക്കും നടയിൽ കുറഞ്ഞപക്ഷം 36 അടി ചുറ്റള അളവും ശ്വാസോച്ഛ്വാസത്തിനായി കുറഞ്ഞപക്ഷം 500 കണ്ടി അടി സ്ഥലവും കരുതിവെക്കേണം.

സ്ഥലത്തിന്റെ വലിപ്പം.

(2) വേലശാലയിലെ ഓരോ ഉറിയുടേയും തൂക്കുകട്ട കണ്ടി തുടുവുകട്ട കാരോ ഉറിയിൽ യന്ത്രങ്ങൾക്കോ നാട്ടിട്ടുള്ള മറ്റു ഉപകരണങ്ങൾക്കോ പിടിക്കുന്ന തറയുടെ വിസ്തീർണ്ണവും ഇതിനു നേരെ താഴെവരുന്ന കോളത്തിൽ തുക്കുപ്പെട്ടിരിക്കുന്ന കാറ്റു ഗതാഗതത്തിനുള്ള പഴുതുകൾ ഉണ്ടാക്കി വെച്ചിട്ടുള്ളതിന്റെ വിസ്തീർണ്ണവും കാണിക്കുന്ന കണ്ടു വരിസ്തർ എല്ലാ വേലശാലാ മാനേജരും വെക്കേണം.

[81 (2) (g) വകുപ്പു.]

വായു ഗതാഗതത്തിന്റെ പരിജ്ഞാപനം.

19. ഒരു വേലശാലയിലെ എല്ലാ ഉറിയിലും തുണിൽ പണിക്കാക്കപ്പെട്ട ഓരോ ആളുകൾക്കും 5 ചതുര അടി വിതപ്രകാരം കാറിന്റെ ഗതാഗതത്തിനുള്ള പഴുതുകൾ ഉണ്ടാക്കി വെക്കേണ്ടതും മറ്റു പഴുതുകൾ ഇടുമ്പോൾ വായു സഞ്ചാരിച്ചിക്കൊണ്ടിരിക്കത്തക്കവണ്ണം ഉള്ളുവയായിരിക്കേണ്ടതും ആകുന്നു.

എന്നാൽ വല്ല ഉറിയിലും പണിക്കാക്കപ്പെട്ട ആളുകളുടെ ദേഹാരോഗ്യത്തെപ്പറ്റി ഇൻസ്പെക്ടർ ശ്രമയായാലോചിച്ചു തക്ക ചട്ടത്തിലെ നിശ്ചയങ്ങൾ വഴുകരിക്കാതെന്നു തന്റെ അഭിപ്രായത്തിൽ തോന്നുന്ന സംഗതിയിൽ എഴുതിവെക്കേണ്ടും കാരണങ്ങളാൽ തദ്ദേശ ഗവർമ്മെന്റിന്റെ മേൽവിചാരത്തിനുപ്പെട്ട ആയാം അതിനെ ചെയ്യാവുന്നതും ആകുന്നു.

[81 (2) (h) വകുപ്പു.]

മറ്റേ വിസർജ്ജനങ്ങൾക്കുള്ള സ്ഥലം.

20. (1) തുക്ക് 13-ാം വകുപ്പിലെ കൂപ്പുപ്രകാരം ഒഴിവാക്കപ്പെട്ടിട്ടില്ലാത്ത എല്ലാ വേലശാലയിലും മതിയാകുംവണ്ണം മല മൂത്ര വിസർജ്ജന സ്ഥലം ഉണ്ടാക്കിവെക്കേണം. ആ വേലശാലയുടെ മറ്റു എടുപ്പുകളിൽനിന്നും വേറിട്ടതായ ഒരു സ്ഥലത്തു താഴെ പറയുന്ന തോതു പ്രകാരവും തുടയിരിക്കേണം:—

	ഇരിപ്പുകൾ.
പണിയെടുക്കുന്നവരുടെ എണ്ണം 50 ൽ അധികരിക്കാത്തപ്പോൾ.	2
പണിയെടുക്കുന്നവരുടെ എണ്ണം 50 ൽ കവിയുകയും 150 ൽ അധികരിക്കാതിരിക്കുകയും ചെയ്യുമ്പോൾ.	4
പണിയെടുക്കുന്നവരുടെ എണ്ണം 150 ൽ അധികരിക്കുകയും 200 ൽ അധികരിക്കാതിരിക്കുകയും ചെയ്യുമ്പോൾ.	5
പണിയെടുക്കുന്നവരുടെ എണ്ണം 200 ൽ അധികരിക്കുമ്പോൾ ഓരോ അമ്പതിനോ അമ്പതിന്റെ അംശത്തിനോ.	1 കൂടി.

(2) സ്ത്രീകളെ പണിക്കാക്കപ്പെട്ടിരിക്കുന്ന സംഗതിയിൽ പുരുഷന്മാർക്കുള്ള മറപ്പുര കളിൽനിന്നു മറവു കെട്ടിയുള്ളതും "സ്ത്രീകൾക്കുമാത്രം" എന്നു തെളിവായി കാണത്തക്ക വണ്ണമുള്ള അക്ഷരങ്ങളിൽ പുറമെ ഫലകയിൽ എഴുതിയിട്ടുള്ളതും ആയ പ്രത്യേക മറപ്പുരകൾ ഉണ്ടാക്കിയിരിക്കേണം.

പുരുഷന്മാർക്കുള്ളവയിൽ അതുപോലെതന്നെ "പുരുഷന്മാർക്കു മാത്രം" എന്നു എഴുതിയിരിക്കേണം.

[81 (2) (i) വകുപ്പു.]

വെള്ളം ശേഖരിച്ചു കൊടുക്കേണ്ടതു.

21. (1) വേലശാലയിൽ പണിക്കാക്കപ്പെട്ട ആളുകൾ എപ്രയുടെയും കുറഞ്ഞപക്ഷം അത്രയെന്നാളും ശാലൻകുടിക്കാൻ തക്കതായ വെള്ളം കിവസേന എല്ലാ വേലശാലയിലും ശേഖരിച്ചു വെക്കേണം. കഴുകുവാനുള്ള ആവശ്യത്തിനു മതിയാകുംവണ്ണം വെള്ളം ഇതിനു പുറമെ ഉണ്ടായിരിക്കേണം.

(2) ഭക്ഷണത്തിനു ശേഷമോ ഇടയ്ക്കോ കുടിപ്പാനുള്ള ജലം ശേഖരിക്കുന്നിടത്തിനടുത്തോ ഉദ്ദേശിച്ച പ്രദേശത്തിലോ മലിനം തട്ടുകയോ തൊടുകയോ ചെയ്യാതിരിപ്പാൻ തക്കവണ്ണം ദൂരത്തിലോ അതിലധികമോ കിണറുകളിൽനിന്നോ ആയിരിക്കേണം.

(3) വെള്ളം നല്ലവണ്ണം സ്ഥലത്തിന്റെ പുറമുള്ള പ്രദേശം വെള്ളം വാരി ചെല്ലാതെ ശുചിയായി വെക്കേണ്ടതിനു തക്കതായ ഏർപ്പാടുകൾ ചെയ്യേണം.

(4) പണിക്കാർക്കു ചെലവുകൂടാതെ വെള്ളം കൊടുക്കേണ്ടതാകുന്നു.

[37 വകുപ്പ് (3) (ഗ).]

22. തകര മണ്ണുകൾ (ടിൻഫാക്ടർസ്) അവയുടെ പുറത്തിൽനിന്നു അവയോടു തൊട്ടു പ്രവർത്തിക്കുന്ന വല്ല സാധനവും അവയുടെ ഇടയിൽ കൂടി മേല്പോട്ടു പൊയ്കൊണ്ടുപോകുവാൻ തക്കവിധത്തിൽ പതിവായ ശരിയിൽ പുറമെക്കൊണ്ടിരിക്കുന്നതായ എല്ലാ "റിങ്ങ് ഡ്രൗസിൽ ഫ്രെയിമും" "പ്ലയർ ഡ്രൗസിൻ ഫ്രെയിമും" "ഡബ്ബിങ്ങ് ഫ്രെയിമും" പ്രധാനമായി ഓടുന്ന യന്ത്രങ്ങളോടുകൂടെയോ ആവക തണ്ടുകളുടെ അറ്റത്തിന്മേലോ എല്ലാ ലായിനും താഴേപറയും പ്രകാരം തടവുചേർത്തു ദൃഢപ്പെടുത്തി വെക്കേണം.

കടവു കെട്ടിയ്ക്കേണ്ടതു.

(i) ആവക എല്ലാ ഫ്രെയിമിന്റെയും നാലോ വശത്തിലും ഒന്നുനീളം ഉഴവുള്ള ഫ്രെയിമിന്റെ താഴേ സ്പിൻഡ് പ്രസ്സുകളുടെ ഓരോ കാലിന്റെ മദ്ധ്യത്തിൽനിന്നു താഴെ ഇരുകാലുകളും പ്രതിബന്ധങ്ങളോ സ്ഥിരമായി ഉറപ്പിച്ചുചേർക്കേണം. ആവക പ്രതിബന്ധങ്ങൾ ഒരുയുക്തവും ഉപയോഗിക്കാതെ കൈകൊണ്ടു നിർത്തെ ചെയ്വാൻ സാധിക്കാത്തവണ്ണമായിരിക്കയും അരുതു.

(ii) ഒരു പ്രതിബന്ധത്തും മറ്റൊന്നോ അധികമോ ശ്രദ്ധിക്കാതെയായി വെക്കപ്പെട്ട തടിച്ചു ഇരുമ്പു കഷണങ്ങളോ തകിടുകളോ മരപ്പലകകളോ ആയിരിക്കേണം. അവയെ അവയിൽ എന്തെങ്കിലും തങ്ങിനിന്നതിന്റെ ഇടയിലോ ഏറ്റവും ഉയർന്നിടത്തിന്റെയും സ്പിന്നിൽ നടിലിവിന്റെയും ഇടയിലോ ഏറ്റവും അടിയിലുള്ളതിന്റെയും തറയുടെയും ഇടയിലോ കുത്തനെയുള്ള ഒഴിവായ ഇടം യാതൊരു സംഗതിയിലും 7 ഇഞ്ചിൽ കവിയാതിരിക്കത്തക്കവണ്ണം വെച്ചിരിക്കേണം. ഇരുമ്പു കഷണങ്ങൾ ഉപയോഗിക്കുന്നപക്ഷം അവ വളഞ്ഞുപോകാതെ കണ്ടിരിപ്പാൻ മതിയായവയായിരിക്കേണ്ടതിനുവേണ്ടി വേണ്ടേടത്തോളം കനവുകൂടുകയും ഉണ്ടായിരിക്കേണം.

(iii) ആവക വല്ല ഫ്രെയിമിന്റെയും അറ്റത്തിനു താഴേ തറയിൽനിന്നു എട്ടു ഇഞ്ചിൽ അധികരിക്കുന്നതായി ഒഴിവായ സ്ഥലം ഉണ്ടായിരിക്കയോഅതിലേക്കെയും അരുതു പോലുള്ള ഓരോ പ്രതിബന്ധം ഈ അറ്റത്തിനു വിലങ്ങനെ അപ്രകാരത്തന്നെ സ്ഥാപിച്ചിരിക്കേണം.

(iv) വല്ല വേലശാലയിലും മേലിൽ സ്ഥാപിക്കുന്നതോ പുതുക്കി സ്ഥാപിക്കുന്നതോ ആയ ആവക എല്ലാ ഫ്രെയിമും ഉപയോഗത്തിൽ കൊണ്ടുവരുന്നതിനു മുമ്പെ അതിനു മേൽപറഞ്ഞപ്രകാരമുള്ള തടവുകെട്ടിയിരിക്കേണം.

(v) മേലാൽ സ്ഥാപിക്കുകയോ പുതുക്കി സ്ഥാപിക്കുകയോ ചെയ്യുന്നതും തറയിൽനിന്നും ഉയരം 6 അടിയിൽ കുറഞ്ഞിരിക്കുന്നതും ആയി ഓടുന്ന എല്ലാ പ്രധാന യന്ത്രങ്ങളുടെയോ ആവക വല്ല തണ്ടുകളുടെയും അറ്റങ്ങളുടെയോ ചൈൻ അല്ലാതെയുള്ള പ്രവൃത്തി ചെയ്വാൻ തുടങ്ങുന്നതിനു മുമ്പായി ചലിച്ചുകൊണ്ടിരിക്കുമ്പോൾ അതിൻമേൽ തൊടുകയോ അവയെ ചെല്ലുവാൻ സാധിക്കാതിരിക്കത്തക്കവണ്ണം തടവുള്ളതായി വെക്കേണം.

23. ചലിച്ചുകൊണ്ടിരിക്കുന്ന യന്ത്രസംബന്ധമായി പണിക്കാക്കപ്പെട്ട ആളുകളെ അപകടത്തിൽനിന്നു രക്ഷിപ്പാനായി താഴെ പറയുന്ന ചട്ടങ്ങൾ, എല്ലാ വേലശാലയും അനുസരിച്ചു നടക്കേണം :—

(i) ഒരു പട്ട രണ്ടോളം ഇടവാങ്ങാ യന്ത്രത്തോടുകളോട് സംബന്ധപ്പെട്ട കയറുകൾ എണ്ണയിടുവാനോ കയറിപ്പോകുന്ന എല്ലാ ആളുകളും ഇടപ്പിടിക്കാതും വസ്ത്രം ചുറ്റുകയോ കടക്കുള്ള കമ്പനികൾ ഇടപെയോ ചെയ്യുന്നതും യന്ത്രത്തിന്റെ പിടിപ്പെടാതിടയുള്ള വല്ല അശ്രദ്ധ വസ്ത്രവും ധരിക്കാതിരിക്കേണ്ടതും ആകുന്നു.

(ii) പ്രവൃത്തിയിൽ പരിചയമുള്ള ആളുകളെയും പണി ചെയ്വാൻ പ്രത്യേകമായി പരിശീലിപ്പിച്ചിട്ടുള്ളവരെയും മാത്രമെ വേഗത്തിൽ ഓടുന്ന പട്ടകൾ വീണ്ടും ഇടുവാൻ അനുവദിക്കുകൂടാ.

(iii) പട്ടകൾ വീണ്ടും ഇടുവാൻ ഉപയോഗിക്കുന്ന എല്ലാ കോണികളും ആ പണിക്ക പ്രത്യേകമായി ഉണ്ടാക്കി കയ്യിലെടുപ്പിച്ചിട്ടുള്ളവയും കൂടാതെയും ഉറപ്പുകാലുകളും ഉള്ളവയും ആയിരിക്കേണം.

(iv) പ്രധാനമായ എല്ലാ കപ്പിക്കൊക്കുകളും കഴിയുന്നേടത്തോളം പട്ടകൾ ഇങ്ങുന്ന ഉപകരണങ്ങൾ ഉണ്ടായിരിക്കേണം.

എന്നാൽ വലിയ യന്ത്രത്തിന്റെയും പ്രധാന പട്ടകൾ ക്രമപ്പെടുത്തേണ്ടതായിരിക്കുമ്പോൾ യന്ത്രം നിൽക്കേണ്ടതും ആവശ്യ പട്ടകൾ പുതിയായി ക്രമപ്പെടുത്തുന്നവർക്കും വീണ്ടും ചലിപ്പിച്ചുകൂടാത്തതും ആകുന്നു.

24. എല്ലാ പട്ടകളും ശരിയായ മുറുക്കത്തോടെ വെച്ചിരിക്കുന്നുവോ എന്നു ക്രമമായി പരിശോധിച്ചു നോക്കേണം.

[31 § (k) വകുപ്പു]

അപായങ്ങളെപ്പറ്റി അറിയിക്കേണ്ടതു.

25. (1) മരണമോ കേട്ട ഉപദ്രവംപറ്റിയ ആൾക്ക 48 മണിക്കൂറിനുള്ളിൽ പണിക്കുതിരിച്ചു പതിവായി കഴിയുമെന്നു ന്യായമായി ഊഹിപ്പാൻ പാടില്ലാത്ത കഠിന ഉപദ്രവമോ കേട്ട ഉണ്ടാക്കിത്തീർന്ന അപായങ്ങളെപ്പറ്റി അറിയിച്ച അപായം സംഭവിച്ചതിന്റെശേഷം ഒരു മണിക്കൂറിനുള്ളിൽ—

(a) അറിയിപ്പുകൊടുക്കുവാൻ അധികാരമുള്ള ആളായി വല്ല പ്രത്യേക നിയമത്താലും നിശ്ചയിച്ച ഇൻസ്പെക്ടരെ,

(b) ഡിസ്ട്രിക്ട് മജിസ്ട്രേട്ടിനും അല്ലെങ്കിൽ അടുത്തു സാധാരണ കല്പനയാതെ അതിനെ കൽപ്പിക്കുന്നപക്ഷം സബ് ഡിവിഷനൽ ആഫീസർക്കും,

ടെലിഗ്രാഫ് ലൈനോ ടെലിഫോൺലൈനോ പ്രത്യേക ആൾ ലൈനോ അയക്കേണം.

(2) മരണംസംഭവിച്ചിട്ടില്ലാത്ത വല്ല അപായത്തിന്റെയും സംഗതിയിൽ വേലശാല ഇരിക്കുന്ന പ്രദേശത്തെ പോലീസ്സ് സ്റ്റേഷൻഹൗസുള്ള ആഫീസർക്കുതന്നെ സമയത്തും അതേ മാർഗ്ഗമായും അറിയിപ്പു അയക്കേണം.

(3) അറിയിപ്പു ഒരു പ്രത്യേക ആംവശം അയക്കുന്നതായാൽ അതു ഈ ചട്ടങ്ങളോടുചേർത്ത E എന്ന ഫാതിരിയിൽ ആയിരിക്കുകയും അതു ടെലിഗ്രാഫ്പുലമൊ ടെലിഫോൺ ലൈനൊ അയക്കുന്നതായാൽ അതേമാതിരിയിൽ എഴുതിയുമായ ഒരു റിപ്പോർട്ടിനാൽ അതു സ്ഥിരപ്പെടുത്തുകയും വേണം.

26. 25 – ാം ചട്ടത്തിൽ പറഞ്ഞ അപായങ്ങളുടെയും കഠിനം കരണമായും എന്നാൽ ഉപദ്രവംപറ്റിയ ആൾക്ക അപായം സംഭവിച്ചതിനുശേഷം 48 മണിക്കൂറിനുള്ളിൽ

പണിക്ക തിരിച്ചുവരുന്നതിനു മുമ്പുവരുത്തുന്നവയും ആയ കാര്യങ്ങളെപ്പറ്റിയ അറിയിപ്പു് ആ സമയം കഴിഞ്ഞതിൽ പിന്നെ 24 മണിക്കൂറിനുള്ളിൽ ഈ ചട്ടങ്ങളോടുചേർന്ന E എന്ന മാതിരിയിൽ 25 (1) ചട്ടം (*a*) മുതൽ (*h*) വരെ പറഞ്ഞ അധികാരസ്ഥന്മാർക്കു തപാൽ മാർഗ്ഗം അയക്കുകയും വേണം.

[31 (1)-ാം, 61 (3) (*i*)-ാം ഖണ്ഡിക കാണുക.]

27. കൂടികളെ പണിക്കാക്കപ്പെട്ട എല്ലാ വേലശാലയിലും ഈ ചട്ടങ്ങളോടുചേർന്ന F എന്ന മാതിരിയിൽ കൂടികളുടെ ഒരു റജിസ്റ്റർ അതാതു കൊല്ലം ജനവരി 1-ാംനു മുമ്പു തന്നെത്ത തീയതിവരെ പുതുതായി എഴുതി ശരിയായിവെക്കേണം.

28. എല്ലാ വേലശാലയിലും മേൽ വിളംബരത്തിൽ എല്ലാ സ്ത്രീകളുടെയും കൂടികളുടെയും സംഗതിയിൽ ജീവസന്ധാരണത്തിനുള്ള പണിക്കാക്കപ്പെട്ട ഓരോ കാലാവധിയിലുടനീളവും തുടർച്ചയായി ചെയ്യുന്ന സമയം കാണിക്കേണ്ടതിനു ഓരോ കൂടിയുടെ പേരിനു നേരേ കൂടികളുടെ റജിസ്റ്ററിൽ അവരെത്ര നമ്പർ കുറിക്കേണമെന്നും ആകുന്നു.

29. എല്ലാ വേലശാലയിലും ഒരു കൂടി പണിയെടുക്കുമ്പോൾ അവന്റെ സാക്ഷ്യപത്രത്തിനു പകരം അതിനെ സൂചിപ്പിക്കുന്നതായ ഒരു ടോക്കൺ ധരിച്ചിരിക്കുന്നു സംഗതിയിൽ കൂടികളുടെ റജിസ്റ്ററിൽ ആ കൂടിക്കുള്ള നമ്പർ ആവക ടോക്കണിന്മേൽ അടിച്ചിട്ടുണ്ടായിരിക്കുകയും വേണം. ആ ടോക്കൺ കൂടിയുടെ കഴുത്തിൽ കെട്ടിയിരിക്കുകയും വേണം.

30. ആഴ്ചയിലുള്ള കല്പനദിവസത്തെപ്പറ്റി ആകൃതിയെ നിയമങ്ങൾ അനുസരിച്ചു നടക്കുന്നുണ്ടോ എന്നു മനോരഞ്ജൻ ഇൻസ്പെക്ടർക്കു സാധിപ്പാൻ വേണ്ടി ഞായറാഴ്ച ആഴ്ചതോറും ഉള്ള ഒരു കല്പന ദിവസമായി അനുസരിക്കാത്ത എല്ലാ വേലശാലാ മാനേജർ ഒരു വേലശാലയെ അതിന്റെ വല്ല ഡിപ്പാർട്ടുമെന്റോ പൂരിയിരിക്കുന്ന ദിവസങ്ങൾ (ഞായറാഴ്ചകളും മറ്റു ദിവസങ്ങളുമായിരുന്നാലും) കാണിക്കുന്ന ഒരു റജിസ്റ്റർ വെക്കേണം.

[31 (1) (m) ഖണ്ഡിക കാണുക.]

ആഴ്ചയിലും ചട്ടങ്ങളിലും മാറ്റങ്ങൾ.

31. (1) പതിച്ചുവെക്കേണമെന്നു മുകളിൽ 30-ാം വകുപ്പിനാൽ ആവശ്യപ്പെട്ടതായ ആകൃതിന്റെയും ഈ ചട്ടങ്ങളുടെയും ആബ്സ്ട്രാക്ട് നെയ്ത്തുശാലകളുടെ കാഴ്ചയിൽ ഒരു ചട്ടങ്ങളോടു ചേർന്ന G-എന്ന മാതിരിയിൽ ആയിരിക്കേണം.

(2) പതിച്ചുവെക്കേണമെന്നു മുകളിൽ 30-ാം വകുപ്പിനാൽ ആവശ്യപ്പെട്ടതായ ആകൃതിന്റെയും ചട്ടങ്ങളുടേയും ആബ്സ്ട്രാക്ട് നെയ്ത്തു ശാലകളല്ലാത്ത വേലശാലകളുടെ കാഴ്ചയിൽ ഒരു ചട്ടങ്ങളോടു ചേർന്ന G-എന്ന മാതിരിയിലെപ്പോലെയുള്ള ഒരു മാതിരിയിലും ഇൻസ്പെക്ടർ അംഗീകരിക്കുന്ന ആവശ്യമായ ഭേദങ്ങളോടു കൂടിയും ആയിരിക്കേണം.

(3) ആകൃതിന്റെയും ചട്ടങ്ങളുടെയും ആബ്സ്ട്രാക്ട് വായിപ്പാൻ കഴിയാതെ വരികയോ മാഞ്ഞുപോകയോ ചെയ്യുമ്പോൾ ഒരു പുതിയ പ്രതി പതിക്കേണ്ടതാകുന്നു.

[31 (1) (n) ഖണ്ഡിക കാണുക.]

കൂടികളുടെ കാഴ്ചയിൽ നടപടി.

32. (1) മുകൾ 30-ാം വകുപ്പുപ്രകാരം കൊടുക്കുന്ന ഒരപ്പീൽ സംബന്ധിച്ചു, അപ്പീൽകാരിക്കു സെപ്പറേറ്റ് റവന്യൂ കലിക്കണത്തിന്റെ അടുക്കൽ അപ്പോഴപ്പോൾ ബോധിപ്പിക്കുന്നതിനുള്ള ഈ കല്പനയെ അനുസരിക്കുന്നതിനുള്ള ന്യായങ്ങൾ ചുരുക്കമായി കാണിക്കുന്നതും കോട്ട് ഫീസ്സ് ആക്ട് 2-ാം പട്ടിക 11-ാം നിബന്ധനക്കനുസരിച്ചു ഒരു കോട്ട് ഫീ സ്റ്റാമ്പു പതിച്ചിട്ടിരിക്കുന്നതും ആയ ഒരു

മെമ്മോറാൻഡത്തിന്റെ മാതിരിയിൽ ആയിരിക്കേണ്ടതും അതോടൊന്നിച്ച് എല്ലു കല്പന യിന്മേൽ അപ്പീൽ ബോധിപ്പിക്കുന്നതിനു ആ കല്പനയുടെ ഒരു പ്രതി ഉണ്ടായിരിക്കേണ്ടതും ആകുന്നു.

(2) അപ്പീൽ മെമ്മോറാൻഡം കിട്ടിയാൽ അപ്പീൽ അധികാരസ്ഥൻ തനിക്കു യുക്തമെന്നു തോന്നിയാലും അസസ്സർമാരുടെ സഹായത്തോടു കൂടി അപ്പീൽ വിചാരണ ചെയ്യണമെന്നു അപ്പീൽ അന്യായക്കാരൻ അപേക്ഷ ചെയ്താലും സംബന്ധപ്പെട്ട കൊഴിലിന്റെ പ്രതിനിധി യോഗമായിരിക്കണമെന്നു അറിയിക്കപ്പെട്ട വല്ല യോഗവുമുണ്ടെങ്കിൽ ആ യോഗത്തോടു 14 ദിവസത്തിനുള്ളിൽ അസസ്സരെ നിയമിപ്പാൻ ആക്ട് 50 - ാം വകുപ്പു (3) - ാം ഉപവകുപ്പുപ്രകാരം ആവശ്യപ്പെടേണം. ആവക യോഗമൊന്നും ഒരു അസസ്സർ നിയമിക്കപ്പെട്ടിരിക്കുന്നതായാൽ അപ്പീൽ അധികാരസ്ഥൻ താൻ തന്നെയോ മറ്റൊരു അസസ്സരെ നിയമിച്ചോ അപ്പീൽ വിചാരണ ചെയ്യേണ്ടതിനു ഒരു ദിവസം നിശ്ചയിക്കേണ്ടതും ആ ദിവസത്തെപ്പറ്റിയുള്ള അറിയിപ്പു അപ്പീൽ അന്യായക്കാരനും എല്ലാ ഇൻസ്പെക്ടർമാരുടെ കല്പനയിന്മേൽ അപ്പീൽ ബോധിപ്പിച്ചിരിക്കുന്നതായാൽ ആ ഇൻസ്പെക്ടർക്കും കൊടുക്കേണ്ടതും അപ്പീൽ വിചാരണ ചെയ്യുന്നതിൽ സഹായിപ്പാനായി ആ ദിവസം ഹാജരാവാൻ രണ്ടു അസസ്സർമാരോടു ആവശ്യപ്പെടേണ്ടതും ആകുന്നു.

(3) 2 - ാം ഖണ്ഡത്തിലെ നിയമങ്ങൾക്കനുസരിച്ചു നിശ്ചയിക്കപ്പെട്ട ഒരു അസസ്സർ അപ്പീൽ വിചാരണ ചെയ്യുന്നതിനു അപ്പീൽ അധികാരസ്ഥനാൽ നിശ്ചയിക്കപ്പെടേണ്ടതായി 50 രൂപ്പികയിൽ കവിയാത്ത ഒരു ഫീസ്സ് കിട്ടുന്നതാകുന്നു. ആ ഫീസ്സ് ഗവർന്മേണ്ടിൽനിന്നു കൊടുക്കേണ്ടതാകുന്നു. എന്നാൽ അസസ്സർമാരെ അപ്പീൽ അന്യായക്കാരന്റെ അപേക്ഷയിന്മേൽ നിശ്ചയിക്കയും അപ്പീൽ മുഴുവനോ ഏതൊന്നോ അവന്നു വിരോധമായിത്തീർച്ചപ്പെടുത്തുകയും ചെയ്തിരിക്കുന്ന സംഗതിയിൽ അസസ്സർമാരുടെ ഫീസ്സ് മുഴുവനോ ഏതാനുമൊ അപ്പീൽ അന്യായക്കാരൻ കൊടുക്കേണമെന്നു അപ്പീൽ അധികാരസ്ഥൻ കല്പിക്കാവുന്നതാകുന്നു.

[37 (3) (6) വകുപ്പ്]

അറിയിപ്പുകൾ നടത്തേണ്ടതു വിധം.

33. ഒരു ആക്ട്പ്രകാരമൊ ചട്ടങ്ങൾപ്രകാരമൊ അയക്കുന്നതായ വല്ല അറിയിപ്പു കല്പനയൊ മറ്റു ഇൻസ്പെക്ടരുടെ റിപ്പോർട്ടിന്റെ ഏക്സ്ട്രാക്ടൊ രജിസ്റ്റർ ലെറ്റോട്ടിൽ തപ്പാൽമാർഗ്ഗം അയക്കുന്നതു ആവക അറിയിപ്പൊ കല്പനയൊ ആവക എക്സ്ട്രാക്ടിൽ അടങ്ങിയിട്ടുള്ള വല്ല ആജ്ഞകളൊ വേലശാലയൊടോ നടത്തുന്നവനൊടൊ മാനേജരൊടെയൊ മേൽ മതിയാകുംവണ്ണം നടത്തിയതായി വിചാരിക്കയും വേണം.

അപ്പീലുകാരന്റെ പ്രതികൾ കൊടുക്കേണ്ടതിനു കിട്ടണം.

34. ആക്ടിന്റെയും ചട്ടങ്ങളുടെയും അപ്പീലുകാരന്റെ പ്രതികൾ അറിയിപ്പുകൾ എല്ലാ ഇൻസ്പെക്ടർക്കായേക്കണമൊ അങ്ങിനെയുള്ള ഇൻസ്പെക്ടർമാരായി 4 - ാം വകുപ്പു (5) - ാം ഉപവകുപ്പുപ്രകാരം നിശ്ചയിക്കപ്പെട്ട ഇൻസ്പെക്ടരിൽനിന്നു ഉദ്യോഗിക്കിലും അതാതു ഡിസ്ട്രിക്ടിലെ പ്രധാന നാട്ടരാജ്യത്തിലും ഓരോന്നിനു തന്നെ വിലാസം കിട്ടുവാൻ കഴിയുന്നതാകുന്നു.

അപ്പീലിന്റെയും ചട്ടങ്ങളുടെയും പ്രതികൾ അയിടത്തിനു കിട്ടണം.

35. ആക്ടിന്റെയും ഈ ചട്ടങ്ങളുടെയും പ്രതികൾ ഇംഗ്ലീഷിലൊ തമിഴിലൊ തെലുങ്കിലൊ മലയാളത്തിലൊ കന്നാടകത്തിലൊ ഓരോന്നിനു തന്നെ വിലാസം മതിയാംവിധം ഗവർന്മേണ്ടു് അച്ചടിപ്പിച്ചു സൂപ്രണ്ടെന്റിന്റെ അടുക്കൽനിന്നു കിട്ടുവാനുള്ളതാകുന്നു.

A എന്ന മാതിരി.

വെല്ലാരടക്കുടെ രജിസ്റ്റർ.

വെല്ലാരടക്കുടെ രജിസ്റ്റരായി നമ്പർ.	വിദ്യാർത്ഥിയുടെ പേരും.	തറവാടുകളുടെ പേരും.	അച്ഛന്റെയോ മറ്റു രക്ഷകന്റെയോ പേരും.	അമ്മയുടെ പേരും.	ജാതിയും.	വന്നു ചേർന്നിരിക്കുന്ന സ്ഥിതിയെ സംബന്ധിച്ചുള്ള കാര്യം.	ചേർന്നിരിക്കുന്ന ക്ലാസ്സുകളുടെ പേരും അവയിൽ എണ്ണം.					വിടുതൽ ചെയ്തിരിക്കുന്ന ദിവസം.	വിടുതൽ ചെയ്തിരിക്കുന്ന കാരണം.	നിരീക്ഷണം.
							ഇംഗിരീഷ്.		കണക്ക്.					
							ഒന്നാം ക്ലാസ്സിൽ.	രണ്ടാം ക്ലാസ്സിൽ.	ഒന്നാം ക്ലാസ്സിൽ.	രണ്ടാം ക്ലാസ്സിൽ.				

B എന്ന മാതിരി.

ഇൻസ്പെക്ടരുടെ ഡയരി.

തീയതി.	സമയം.	മിശ്രണം നടത്തുന്നതിനുള്ള അനുമതിൻ മേൽ വന്നി ചെയ്യേണ്ട.	കാണപ്പെട്ട ന്യൂനതകൾ പ്രസിദ്ധപ്പെടുത്തുന്നതിലുള്ള അഭിപ്രായവിത്യാസം കൊണ്ടുള്ള ഇടങ്ങളും കൂടുതലും.

C എന്ന മാതിരി.

1. വഴിക്കവഴി നമ്പർ _____
തീയതി _____

2. പേർ _____

3. അവന്റെ അപ്പന്റെ പേർ _____

4. അല്ലെങ്കിൽ പെണ്ണാണെങ്കിൽ എന്നാണ് ജനിച്ചത് അല്ലെങ്കിൽ മണ്ടപം _____

5. പ്രായം _____

6. സാക്ഷ്യപ്പെടുത്തിയ വയസ്സ് _____

7. തൊഴിൽ യോഗ്യത _____

8. തിരിച്ചറിയത്തക്കതായ അടയാളങ്ങൾ _____

പെരുവിരൽ അടയാളം.

A. B.
സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കാർ പ്രമാണം.

സർട്ടിഫിക്കേറ്റ്.

വഴിക്കവഴി നമ്പർ _____
തീയതി _____

ഒരു വേലശാലയിൽ പണിക്കാക്കപ്പെടുവാൻ ആഗ്രഹിക്കുന്ന _____

ഉടെ മകൻ / മകൾ _____ (ജാതി, ഉദ്യോഗം) _____ യുടെ താമസിക്കുന്ന _____

(പേർ) ഞാൻ നേരിട്ട് പരിശോധിച്ചിരിക്കുന്നുവെന്നും അവനിൽ / അവളുടെ വയസ്സ് എന്റെ പരിശോധനയിൽനിന്നും നിശ്ചയപ്പെടുത്തുവാൻ കഴിഞ്ഞേടത്തോളം _____ കൊല്ലമാണെന്നും അവൻ / അവൾ ഒരു വേലശാലയിൽ പണിക്കാക്കപ്പെടുവാൻ യോഗ്യതയുള്ള ആളാണെന്നും ഞാൻ ഇതിനാൽ സാക്ഷ്യപ്പെടുത്തുന്നു.

അവന്റെ / അവളുടെ തിരിച്ചറിയത്തക്ക അടയാളങ്ങൾ _____
_____ എന്നിവ.

പെരുവിരൽ അടയാളം.

A. B. (ഒപ്പ്),
സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കാർ.

D എന്ന മാതിരി.

വേലശാല ആക്ട് 7 - ാം വകുപ്പുപ്രകാരം സാക്ഷ്യലിഖിതങ്ങളുടെ ഡ്യൂപ്ലിക്കേറ്റുകൾ കൊടുക്കുന്നതിനുള്ള അടച്ച ഫീസുകളുടെ റജിസ്റ്റർ.

തീയതി.	വഴിക്കവഴി നമ്പർ.	ഏതാരുടെ കൊടുത്തുവോ അവരുടെ പേർ.	സാക്ഷ്യപ്പെടുത്തുന്ന അധികാരിയുടെ ഒപ്പുവകയും.

_____ രൂപയിൽ അടച്ചു.
_____ തീയതി.

സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കാർ ഒപ്പ്.

E എന്ന മാതിരി.

അപായങ്ങളെയും അപടകർമായ സംഭവങ്ങളെയുംപറിയുള്ള റിപ്പോർട്ട്.

19 ——— മതല്——— ൽ.

അയ്യനെന്നു,

താഴെ പറയുന്ന എട്ടുകാര്യങ്ങൾ ——— കഠിനാപായം / ലഘുവായ അപായം ——— വന്നതിയതായി, ——— നു ——— ന്നെ ——— ഹേലശാലയിൽ ഒരപായം സംഭവിച്ചിരിക്കുന്നു എന്നു വേലശാല ചട്ടങ്ങളിൽ ——— ചട്ടപ്രകാരം ——— ആയതിനാൽ ഇതിനാൽ സവിനയം അറിയിച്ചു തരുന്നു.

ഉപയോഗിച്ച യന്ത്രങ്ങളുടെ പേരും മേൽവിലാസവും.	ജാതി.	സ്ത്രീയോ പുരുഷനോ എന്നു.	പ്രായം.	തൊഴിൽ *	പേരുണ്ടായിരുന്നെങ്കിൽ അതും മറ്റു എന്തെങ്കിലുമുണ്ടെങ്കിലും †

അപായം ഉണ്ടായതു ‡ ——— കാരണത്താലാകുന്നു.

ഉപദ്രവം തടയുവാൻ ആളുകളെ ——— ടെ കീഴിൽ വിചിത്രപ്പെടുത്തുന്നു.

* അപായം പ്രാപിച്ചവർ തൊഴിൽ ചെയ്യുമ്പോൾ അപായം ഉണ്ടായ സമയത്തു ചെയ്തിരുന്ന ജോലിയെ കുറിക്കുന്നു.

† സ്ത്രീകൾക്കായും കുട്ടികൾക്കുണ്ടെന്നും പ്രത്യേകമായി വിവരിക്കുക;

അതായതു —ഗർഭിണിയായിരുന്നു, മുലകുടിയുള്ള കുഞ്ഞുണ്ടായിരുന്നു, മുലകുടി മാറാത്ത കുഞ്ഞുണ്ടായിരുന്നു.

‡ എങ്ങിനെ സംഭവിച്ചുവെന്നു തുടങ്ങിയുള്ള ഒരു മാതിരികാരണങ്ങളെന്നു മനസ്സുവെയ്ക്കുന്നതിൽ എന്നു ഇവിടെ വിവരിക്കുക. തുടർച്ചയായതിൽ ഈ തരത്തിലുള്ള വസ്തുക്കളിൽ ഉപയോഗിച്ചിരുന്നതായും എന്നു പറയുന്നതിനുള്ള കാരണങ്ങളുടെയും വിവരങ്ങൾ എന്നു പറയുക.

A. B. (ഒപ്പു).
തീയതി.

F എന്ന മാതിരി.

കൂട്ടിക്കൊടുത്ത രജിസ്റ്റർ.

നമ്പർ.	പേർ.	അച്ഛന്റെ പേർ.	അപകടം സംഭവിച്ച ദിവസം.	അപകടം സംഭവിച്ച സമയം.	ഹോസ്പിറ്റലിൽ അഡ്മിറ്റ് ചെയ്ത ദിവസം.	ഡിസ്ചാർജ് ചെയ്ത ദിവസം.	രോഗം.

§ ഇവിടെ കൊടുക്കുന്ന നമ്പർ ഒരു ദിവസത്തെ ഉദ്യോഗിൽ രജിസ്റ്റരായുള്ള നമ്പർതന്നെയായിരിക്കുന്നതാകുന്നു.

8 എന്ന മാതിരി.

ആരുടെയെങ്കിലും ചട്ടങ്ങളുടെയും അപ്രസ്തുതം.

ആക്ട് .

എല്ലാ ആളുകളും.

1. യാതൊരാളെയും ഇൻസ്പെക്ടർ അംഗീകരിക്കുന്ന ഉദ്യോഗപ്പണി സന്തുഷ്ടായപ്രകാരം പണിക്കാക്കപ്പെട്ടിട്ടില്ലാത്തപക്ഷം ആഴ്ചയിലെ രാവിലെ 6-30 മണിക്കു മുമ്പായോ വൈകുന്നേരം 7 മണിക്കുശേഷമോ പണിക്കാക്കിക്കൂടുന്നതുമല്ല.

2. ആറു മണിക്കൂറ് നേരം പണി എടുത്തതിനുശേഷം ആരുണ്ണിക്കുവാനും പണി നിർത്തുന്നതും ആ സമയത്തു ഇൻസ്പെക്ടർ അംഗീകരിക്കുന്ന ഉദ്യോഗപ്പണി സന്തുഷ്ടായപ്രകാരം പണിക്കാക്കപ്പെട്ട ആളുകളേതല്ലാതെ മറ്റൊരു പണിക്കും നിർത്തുന്നതാകുന്നു.

3. യാതൊരാളെയും ഞായറാഴ്ച നേരെ മുമ്പോ പിമ്പോ ഉള്ള 3 ദിവസത്തിൽ ഒരു ദിവസം മുഴുവനും ആയാൽ കുറയാതെയിരിക്കയും വേണ്ടുകിൽ ഉണ്ടാകയും ചെയ്യാത്തപക്ഷം ഒരു ഞായറാഴ്ച ദിവസം വല്ല വേലശാലയിലും പണിക്കാക്കിക്കൂടുന്നതുമല്ല.

(1) – ൽ (2) – ൽ (3) – ാം ചട്ടങ്ങൾക്കു വ്യത്യസ്തങ്ങൾ :

(a) മേൽവിചാരക ഉദ്യോഗസ്ഥന്മാരോ ക്ലാർക്കന്മാരോ കാവല്ലാരോ എഴുത്തുകളും മറ്റും കൊണ്ടുപോകുന്നവരോ ചെയ്യുന്ന പണി,

(b) യന്ത്രശാലയിലോ കമ്മാരന്റെ കൊട്ടിലിലോ വാപ്പുശാലയിലോ ആവി കിടക്കപ്പുരയിലോ എഞ്ചിൻ മുറിയിലോ ശക്തിയുണ്ടാക്കുന്ന യന്ത്രശാലയിലോ യന്ത്രകോപ്പുകളോ വിദ്യുച്ഛക്തി ഓടുന്നതിനോ വിദ്യുച്ഛക്തി വെളിച്ചത്തിനോ ഉള്ള ഉപകരണങ്ങളോ യന്ത്രശാലയോ വിദ്യുച്ഛക്തിയാലോ കയറ്റുന്നതിനുള്ള സൂത്രമോ നീരാവിക്കുഴലുകളോ വെള്ളക്കുഴലുകളോ മാസുങ്കുഴലുകളോ സംബന്ധിച്ചുള്ളതോ ആയ പണി.

(c) വേലശാല എടുപ്പുകളുടെ മുതുകളോ തട്ടുകളോ മറ്റു ഭാഗങ്ങളോ വെടിപ്പു വരുത്തുന്നതോ കുളങ്ങളോ കിണറുകളോ തണുപ്പിക്കുന്നതിനോ കാറ്റു സഞ്ചാരത്തിനോ ഉള്ള ഉപകരണങ്ങളോ തുരങ്കങ്ങളോ പ്ലൈറ്റ് കുഴലുകളും ലൈൻഷാഫ്ട് ഉലികളോ പണ്ടത്തി കരുക്കളുന്ന വേലശാലശാലറികളോ വെടിപ്പു വരുത്തുന്നതായ പണി.

(d) ഒരു വേലശാലയിൽ പണി നടത്തുന്നതിനാവശ്യമായ വല്ല യന്ത്രമോ മറ്റു യാതൊരു സാധനമോ എണ്ണയിടുന്നതിനോ പരിശോധിച്ചു നോക്കുന്നതിനോ കേടുപാടു തീർക്കുന്നതിനോ എണ്ണയിടുകയോ പരിശോധിക്കുകയോ കേടുപാടു തീർക്കുകയോ ചെയ്യുന്നതു വേൽവിചാരണ ചെയ്യുന്നതിനോ അതിൽ സഹായിക്കുന്നതിനോ ഉദ്ദേശിപ്പിക്കപ്പെട്ട ആളുകൾ ചെയ്യുന്ന പണി.

വിവരണം.—ഇതാതുശാലയിൽ വെടിപ്പു വരുത്തുന്നതു "പരിശോധിക്കയോ" "കേടുപാടു തീർക്കയോ" എന്ന വാക്കുകളിൽ ഉൾപ്പെടുന്നതല്ല.

(e) പണിനിന്ന സാധനങ്ങൾ ചിപ്പുകെട്ടുകയോ കെട്ടായിക്കെട്ടുകയോ സാമാനങ്ങൾ കൈകൊണ്ടുകയോ അയക്കുകയോ ചെയ്യുന്നതു സംബന്ധമായ പണി.

(1) – ൽ (2) – ാം ചട്ടങ്ങൾക്കു പിന്നെയും വ്യത്യസ്തങ്ങൾ :

(f) പശ തേക്കുകയോ അച്ചിലിട്ടു മിനുസം വരുത്തുകയോ പുതിയാക്കുകയോ ഉണ്ടാക്കുകയോ ചെയ്യുന്ന പണി.

(1) എന്ന ചട്ടത്തിനു പിന്നെയും പ്രത്യേകം:

(ഗ) ശീട്ടുണ്ടാക്കുകയും തുണിവെളുപ്പിക്കുകയും ചായം ഇടുകയും ചെയ്യുന്ന പണി.

സ്ത്രീകൾക്കുമാത്രം.

4. യാതൊരു സ്ത്രീയും രാവിലെ ഏഴുമണിക്കു മുമ്പായോ വൈകുന്നേരം 7 മണിക്കു ശേഷമോ യാതൊരു ദിവസവും 11 മണിക്കൂറിൽ അധികമായോ പണിയെടുക്കരുതു.

കുട്ടികൾക്കുമാത്രം.

5. യാതൊരു കുട്ടിയെയും രാവിലെ 5-30 മണിക്കു മുമ്പായോ വൈകുന്നേരം 7 മണിക്കുശേഷമോ യാതൊരു ദിവസവും 6 മണിക്കൂറിൽ അധികമോ പണിക്കാക്കി കൂടുന്നതല്ല.

6. ഏതു കുട്ടിയെയും യാതൊരു ദിവസവും ഒന്നിലധികം വേലശാലയിൽ യാതൊരാളും പണിക്കാക്കുകയോ പണിനോക്കുവാൻ ഏർപ്പാടിക്കുകയോ ചെയ്തുകൂടുന്നതുമല്ല.

7. ഒരു കുട്ടിക്കു 9 വയസ്സുകഴിഞ്ഞിട്ടില്ലെങ്കിലും വയസ്സിനെയും മേഹ പ്രായത്തെയും പറ്റി അവനു ഒരു സാക്ഷ്യപത്രം കിട്ടിയിരിക്കുകയും ചെയ്യാത്ത പക്ഷം ആ കുട്ടിയെ പണിക്കാക്കിക്കൂടുന്നതുമല്ല.

8. പണി ഏൽക്കുമ്പോൾ എല്ലാ കുട്ടിക്കും അവന്റെ സാക്ഷ്യപത്രമോ രജിസ്ട്രേഷൻ പത്രത്തെപ്പറ്റി പ്രസ്താവിക്കുന്ന ഒരു ടോക്കനോ അവന്റെ കൈവശം ഉണ്ടായിരിക്കുകയും വേണം.

9. യാതൊരു കുട്ടിയും മറ്റൊരു കുട്ടിക്കു കൊടുത്ത ഒരു സാക്ഷ്യപത്രം ഉപയോഗിക്കുകയോ അവന്റെ സ്വന്തമായിട്ടുള്ളതെന്നപോലെ ഉപയോഗിപ്പാൻ ശ്രമിക്കുകയോ ചെയ്തുകൂടുന്നതല്ല.

10. യാതൊരു കുട്ടിക്കും, രജിസ്റ്റ് 7 - ാം വകുപ്പുപ്രകാരമോ 8 - ാം വകുപ്പുപ്രകാരമോ 2 സാക്ഷ്യപത്രങ്ങൾ വാങ്ങുവാൻ പാടുള്ളതല്ല. എന്നാൽ അവന്റെ സാക്ഷ്യപത്രം അവന്റെ കൈയിൽനിന്നു പോയ്പോയാൽ അവൻ ഒരു ഡ്യൂപ്ലിക്കേറ്റ് സാക്ഷ്യപത്രത്തിനു സാക്ഷ്യപ്പെടുത്തുന്ന സർക്കാരാഫീസിൽ അപേക്ഷിക്കാവുന്നതും അതിനു ഫീസ് 1 രൂപ്പികയായിരിക്കുന്നതും ആകുന്നു.

11. ഒരു കുട്ടി ഒരു പുതിയ വേലശാലയിൽ പണിക്കുപോകുമ്പോൾ അവനു വല്ല ടോക്കനുമുണ്ടെങ്കിൽ അതു മടക്കിക്കൊടുക്കേണ്ടതും എന്നാൽ പുതിയ വേലശാലാ ഭാരവാക്കു അവന്റെ സാക്ഷ്യപത്രം കാണിക്കേണ്ടതും ആകുന്നു.

ചട്ടങ്ങൾ.

A. B. (ഒപ്പു),
വേലശാല ഇൻസ്പെക്ടർ.

ഒപ്പിട്ടതു കണ്ടു.

എച്ച്. എ. സ്റ്റുവർട്ട്,
കളക്ടർ ചീഫ് മജിസ്ട്രേട്ടു.

(A true translation.)

M. KRISHNAN,
Malayalam Translator to Government.

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Part I-A.—Local and Municipal Department.

APPOINTMENTS.

Fort St. George, April 2, 1912.

No. 487.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint M.R.Ry. Chintla Krishna Reddi Garu to be a member of the Chittoor District Board.

No. 488.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint M.R.Ry Rao Sahib Gaddamari Bhimasena Rao Garu to be a member of the Bellary District Board.

No. 489.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint M R.Ry. Gangavaram Vira Reddi Garu to be a member of the Cuddapah District Board.

No. 490.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint the Rev George Henry Brock to be a member of the Nellore District Board.

No. 491.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint Messrs. John Tapp and George Weldware and M.R Ry. Palaniandthem Ramaswami Aiyar Rangaswami Aiyar Avargal to be municipal councillors of the municipality of Kodaikanal

No. 492.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint M R Ry Atmakur Nagaya Chetti Garu to be a municipal councillor of the municipality of Nandyal.

No 493.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint the Rev Rudolph Bunz to be a municipal councillor of the municipality of Mangalore.

No 494.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint Major Alexander Chalmers, I.M.S, to be a municipal councillor of the municipality of Ootacamund.

No 495.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint M.R Ry. Tayi Pattabhiramayya Nayudu Garu to be a municipal councillor of the municipality of Masulipatam.

No. 496.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint Raza Ali Khan Sahib Bahadur and M.R Ry. Mingu Subrahmanyam Nayudu Garu to be municipal councillors of the municipality of Masulipatam.

No. 497.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint Lieutenant-Colonel Francis Henry Dannielsetts to be a municipal councillor of the municipality of Cannanore.

No. 498.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint Lieutenant-Colonel Frank Charles Pereira, M.B. & CM., I.M.S., to be a municipal councillor of the municipality of Trichinopoly.

No. 499.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Kudapi Raghoontha Shanbhogue Avargal has been duly elected as a municipal councillor of the municipality of Mangalore.

No. 500.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Srimanna Venkata Rao Garu has been duly elected as a municipal councillor of the municipality of Trichinopoly.

No. 501.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Potula Rama Rao Garu has been duly elected as a municipal councillor of the municipality of Rajahmundry.

No. 502.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Udayagiri Gopalaratnam Garu has been duly elected as a municipal councillor of the municipality of Masulipatam.

No. 503.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Bhattiprolu Sriramula Pantulu Garu has been duly elected as a municipal councillor of the municipality of Masulipatam.

No. 504.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Comendari Venkata Ramachari Garu has been duly elected as a municipal councillor of the municipality of Masulipatam.

No. 505.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Inavolu Venkatareddi Nayudu Garu has been duly elected as a municipal councillor of the municipality of Masulipatam.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS.

No. 506.—Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. Veiyapuri Swaminada Mudaliyar Avargal has been appointed, by election, as a member of the Tanjore District Board by the Kumbakonam Taluk Board.

No. 507.—Under section 16 of the Madras Local Boards Act, 1884, H. M. D. Hasan Ali Khan Mandoji Sahib Bahadur and H. M. D. Nabi Sahib Bahadur have been duly elected as members of the Taluk Board of Kurnool in the district of Kurnool.

No. 508.—Under section 16 of the Madras Local Boards Act, 1884, M.R.Ry. Manarpatti Kasturi Navalar Palaniswami Nayakar Avargal, M.R.Ry. Sevalur Bolnahi Reddi Ramaswami Reddi Avargal and M.R.Ry. Krishnarayapuram Chinna Appadorai Aiyar Sambamurti Aiyar Avargal have been duly elected as members of the Taluk Board of Karur in the district of Trichinopoly.

No. 509.—Under section 16 of the Madras Local Boards Act, 1884, M.R.Ry. Virunan Ambalam *alias* Dorai Raja Avargal has been elected as a member of the Taluk Board of Melur in the district of Madura.

No. 510.—The President, District Board, Kurnool, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby re-appoints the tahsildar of Markapur to be a member of the Markapur Taluk Board.

No. 511.—The President, District Board, Chittoor, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints the deputy tahsildar of Punganur to be a member of the Madanapalle Taluk Board.

No. 512.—The President, District Board, Malabar, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints Mr. Joseph Charles Stewart to be a member of the Wynad Taluk Board.

No. 513.—The President, District Board, Malabar, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints Palachal Karimban Haji Sahib Bahadur to be a member of the Wynad Taluk Board.

NOTIFICATIONS.

No. 514.—Under sub-section (1) of section 106 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to declare that vaccination shall be compulsory in the following unions in the district of Ganjam from and after 1st May 1912 :—

(1) Gopalpur
(2) Sompeta
(3) Aska
(4) Russellkonda.

T. E. MOIR,
Ag. Secretary to Government.

No. 515.—Under clause (c) of sub-section (1) of section 250 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to issue the following revised rules for regulating the appointment, fining, suspension and dismissal of municipal servants in supersession of those issued under the Government orders quoted in the margin :—

G.O. No.	1319 M.,	dated	7th October 1886.
,, ,,	1613 M.	,,	4th November 1903.
,, ,,	1681 M.	,,	10th September 1904.
,, ,,	245 L.	,,	6th March 1905.
,, ,,	2892 M.	,,	30th November 1907
,, ,,	393 M.	,,	16th March 1908.

1. All appointments of medical subordinates shall be made on the recommendation of the Surgeon General who shall confine his nominations to medical subordinates on the Government establishment, unless, as a special case, the specific sanction of Government has been obtained to the employment of other persons, provided that such sanction shall not be required with regard to the nomination of female medical subordinates.

All other appointments of persons to offices under municipal councils whether permanent or temporary shall, when such appointments carry a maximum salary of Rs. 100 *per mensem* and upwards, be subject to the sanction of the Governor in Council. This rule applies also to promotions to posts carrying a higher rate of salary of persons holding appointments on a maximum scale of Rs. 100 *per mensem* and upwards. In the case, however, of temporary promotions of such persons to higher grades in the same service for a period not exceeding six months, the prior approval of the Collector of the district will be sufficient. It shall be the duty of the chairman to consult—

(i) the inspector of schools of the circle before appointing masters to municipal colleges and secondary schools and the assistant inspector of the division before appointing masters to municipal elementary schools when the maximum pay of such masters is less than Rs. 50 *per mensem*,

(ii) the Director of Public Instruction, the Sanitary Commissioner and the Sanitary Engineer before making appointments carrying a maximum salary of Rs. 50 and upwards relating to educational, sanitary and special water-works or drainage services, respectively.

The same procedure shall be followed before promoting persons already employed.

2. Subject to the provisions of section 40 (2) of the Act prescribing the consent of the Governor in Council or three months' notice in writing as a preliminary to the dismissal of a Government servant from municipal employ, the chairman of a municipal council shall have power to fine, reduce, suspend or dismiss any servant of such council, but an appeal shall lie to the municipal council in the case of all servants reduced, suspended or dismissed and in cases of dismissal a second appeal shall lie to the Governor in Council if the servant dismissed is one whose appointment requires the sanction of Government. No appeal under this rule may be entertained unless it is preferred within three months from the date of the order of the chairman or the municipal council as the case may be.

The following special provisions however apply to the case of medical subordinates whose services have been lent to a municipal council by a local board or by Government :—

(i) Before passing any order regarding the punishment of any such medical subordinate the chairman shall consult the district medical and sanitary officer.

(ii) A copy of the punitive order passed shall forthwith be communicated to the president of the district board concerned or if the medical subordinate is a Government servant, to the Surgeon-General ; and the order shall not take effect until confirmed by the president of the district board or the Surgeon-General, as the case may be.

(iii) If the Surgeon-General sees cause to differ from the chairman's order punishing a Government servant, he shall report the matter for the orders of Government and the decision of the Government shall be final. There shall also be an appeal to Government in cases where the Surgeon-General confirms a punitive order passed by the chairman, and the appeal time shall in such cases be three months from the date of the confirmation.

No. 516.—Under section 23 of the Madras District Municipalities Act, 1884 the Governor in Council is pleased to direct that, from and after the date of this notification, the land in the Madura municipality mentioned in the following schedule and measuring 06 of an acre, be the same a little more or less, be excluded from the operation of the said Act.

SCHEDULE.

Description of land, wet or dry, inam or pannaikie with survey and pannaik numbers.	Boundaries of the land.	Extent.
		ACRE
Ryotwari pannaikie, S. No. 546 C-2A	North, S No. 546 ; east, S. No. 518 ; south, S. No. 547 ; west, S. No. 548.	·03
Do. S. No. 547 (2)	North, S No. 545 ; east, S. No. 546 ; south and west, S No 547 .	03
	Total ..	·06

ACQUISITION OF LANDS.

No. 517.—Under section 5 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1214 sq. ft., be the same a little more or less, is needed for a public purpose, to wit, for the public use of the residents of the adjacent lanes and by-lanes in Chittrakara street in Madura municipality ; and, under sections 3 and 7,

the tahsildar of Madura is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the tahsildar of Madura and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madura district, Madura taluk, Silaimpatti village.			
Village site poramboke S. No. 280-2 S 2 A-2 1.	Ahoba Nayudu, *alias* Venkatasawmi Nayudu, Sabha Nayudu and Venkatarayulu Nayudu.	North and east, municipal lane; south, Ramaswami Nayudu's house; west, Ramaswami Nayudu's house and municipal land.	Rs. F. 121

L. DAVIDSON,
for *Secretary to Government.*

No. 518.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·42 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a gravel quarry; and, under sections 3 and 7, the revenue divisional officer, Namakkal, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Namakkal, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Trichinopoly District, Musiri taluk, Arasalur village.			
Gov., dry, S. F. No. 74-1.	Kulandaivalam Pillai	North, S.F. Nos. 72, 68 and 73, east, S.F. No. 76, south, S.F. No. 17, west, S.F. No. 73. Do. do.	ACRE. ·44
Po.	Tandavam Pillai		·06
		Total ..	·42

No. 519.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 23 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a girls school at Annapuram; and, under sections 3 and 7, the revenue divisional officer, Penukonda, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Penukonda, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Anantapur district, Madakasira taluk, Amarapuram village.			
Byetwari, dry, portion of S. No. 436-2-B	Dharmappagari Padmarajappa, Channachandappa and Gowdanakunta Chandappa.	North, village site; east, road; south and west, S. No. 436-2-B	ACRE. 23

No. 520.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·92 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a local fund rest house at Kongad; and, under sections 3 and 7, the revenue divisional officer, Palghat, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the abovementioned officer and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
	Malabar district, Palghat taluk, Elakkad village.		
Portion of S. No. 83-1 W.D.	Owner, Kizhake Kovilagath Veliya Tamburatti, occupier, Punathil Nagendran Chettiyar.	North and east, S. No. 83-1; south, S. No. 83-2; west, S. No. 83-1.	Acre. ·42
Do. do. S. No. 83-2 W.D.	Owner, Kizhake Kovilagath Veliya Tamburatti, occupiers, Tirumalat Gramam Krishna Pattar, guardian of minors Govinda Krishnan and Ananta Krishnan who are his grandsons	North, S. No 83-1; east, south and west, S. No. 83-2.	·49
		Total ..	·91

No. 521.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·27 acres, be the same a little more or less, is needed for a public purpose, to wit, for the formation of a road from Polur to Pelasur; and, under sections 3 and 7, the revenue divisional officer, Tiruvannamalai, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Tiruvannamalai, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
	North Arcot district, Polur taluk, No. 98. Polur village.		
Govt., dry, S. No 1123 A.	Sulaiman Saiyid Abbas Sahib ..	North, S Nos 1121 and 1120; east, Nos. 1134 and 1153; south, S. Nos. 1136, 1137 and 1151; west, S. Nos. 1124, 1132, 1135 and 1143.	Acre 38
Do. S. No. 1152 A	S. Guruswami Aiyar ..	North, S Nos 1132 and 1153, east, S Nos 1156, south, S. Nos 1150 and 1152 B; west, S. No. 1151	·34
Do. S. No. 1152 B.	Do. ..	North, S No 1152 A; east and south, S. No. 1150; west, S. No. 1151.	·16
Tahsildari Inam, dry, S No 1150	Khaja Hussain Sahib	North, S. Nos 1151 and 1156, east, S. Nos 1156 and 1157; south, S. Nos. 1148, 1149, 1147 and 1146, west, S. Nos 1142, 1140 and 1127.	99
Govt., wet, S No 1147	Manikka Pillai	North, S. Nos 1146, 1140 and 1148; east, S No 1145, south, S. Nos. 1145 and 1143, west, S. Nos. 1144 and 1146	·29
Govt., dry, S. No. 1155.	Saiyid Nasir Hussain Sahib ..	North, S Nos. 1146 and 1151; east, S No 1154, south, S. No. 1156, west, S. Nos. 1145 and 1156.	·11
	No. 127 Sankhavadi village.		
Govt., dry, S. No. 241 A-3	Ramaswami Aiyar and Venkatachala Aiyar.	North, S. Nos. 244 and 248; east, S. Nos. 241 and 260; south, S Nos. 261 to 263, west, S. No. 241 A-4	·94
Inam, dry, S. No. 262	Rama Vaidyar and Sesha Vaidyar.	North and east, S. No. 241; south, S No 261, west, S. No. 263	·33
		Total ..	2·27

T. E. MOIR,
Ag. Secretary to Government.

No. 522.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1319 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a latrine in Manna

Pillai street in the Mannargudi municipality; and, under sections 3 and 7, the revenue divisional officer, Mannargudi, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Mannargudi, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perumboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Mannargudi taluk, No. 8, Mannargudi village.			
Inam, dry, S. F. No. 48	Perumal Chetti, Marudayi and Vaithinga Chetti.	North, Marudayi's house and backyard; east, dry land belonging to Purushottama Pillai and Krishna Rao; south, dry land of Vaithilinga Chetti; west, Manna Pillai street.	ACRE 1·10

No. 523.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·01 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a latrine in Elakkottai road in the Kumbakonam municipality; and, under sections 3 and 7, the revenue divisional officer, Kumbakonam, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Kumbakonam, and can be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perumboke, with survey or puimash number	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up
Tanjore district, Kumbakonam taluk, No. 77, Kumbakonam patnam village.			
Wet, religious minor inam.	Title-deed No. 337, Sri Visvanathaswami—trustee Ramaswami Gurukkal of Soleyappa Mudali Street.	North, Town Survey No. 790; east, Cauveri lane; south and west, Town Survey No. 789.	ACRE. ·06

L. DAVIDSON,
for Secretary to Government.

No. 524.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·20 acres, be the same a little more or less, is needed for a public purpose, to wit, for a Muhammadan burial-ground at Kadiri; and under sections 3 and 7, the revenue divisional officer, Dharmavaram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Dharmavaram, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perumboke, with survey or puimash number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Anantapur district, Kadiri taluk, Kadiri village.			
Govt., dry, No. 644 A-2	Uluyagiri Narayana Rao ..	North and east, No. 644 A-1, south, No. 646 C; west, No. 644 A-1.	ACS. 1·02
Govt., dry, No. 646 B	Haji Maulu Fakhr-ud-din sahib and P. Ismail sahib	North, east and south, Nos. 646 C; west, No. 644 A.	·18
		Total ..	1·20

No. 525.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1 acre, be the same a little more or less, is needed for a public purpose, to wit, for formation of a road from the new village-site

of Hampapuram to the local fund road to the south of it; and, under sections 3 and 7, the revenue divisional officer, Kollegal, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Kollegal, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Gundasura district, Kollegal taluk, Hampapuram village.			
Enfranchised karnam, inam, dry, S. No. 155.	Mallikarjuna Asari	North, S. No. 147; east, portions of S. No. 156; south, S. No. 159; west, Hampapuram tank.	Acre ·21
Govt., ryotwari, dry S. No. 158.	Pattadar, Sidda (died); Sidda alias Devargadda, Malla and Mada	North, S. No. 154; east, S. No. 155; south, S. Nos. 127 and 126; west, portion of S. No. 158	·79
		Total ..	1·0

T. E. MOIR,
Ag. Secretary to Government.

No. 526.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 10½ cents, be the same a little more or less, is needed for a public purpose, to wit, for widening the main entrance of the Lawley hospital, Coonoor; and, under sections 3 and 7, the revenue divisional officer, Coonoor, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Coonoor, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
The Nilgiri district, Coonoor taluk, Coonoor village.			
Govt., dry, S. F. No. 376	Mrs. Higgins	North, F. No. 408; east, F. No. 154; south, F. No. 376; west, F. No. 409.	CENTS. 10½

No. 527.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·02169 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for widening the passage to Pendragadiya market in the Berhampur municipality; and, under sections 3 and 7, the revenue divisional officer, Berhampur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Berhampur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Ganjam district, Berhampur taluk, Santaragadda village			
Village-site ..	Atmakuri Sitaramaiya Chetti Garu.	North, lane; east, municipal site; south, Parthi Kamaiya Chetti Garu's house; west, road.	ACRE 02169

L. DAVIDSON,
for Secretary to Government.

No. 528.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·0159 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the chattram building at Kuttalam; and, under sections 3 and 7, the revenue divisional officer, Mayavaram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Mayavaram, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmah number	Name of owner or occupier	Boundaries of the land required to be taken up	Extent to be taken up.
Tanjore district, Mayavaram taluk, Kottalam village.			
Ryotwari, dry, S. No. 186 B.	67 Valial, occupier, Alagan Chokkalinga Mudaliyar of Kottalam.	North, and east, S. No. 184; south, S. No. 186; west, S. No. 185 A.	ACRE. 0·69

No. 528.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·06985 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of quarters for the sub assistant surgeon at Nilakkottai; and, under sections 3 and 7, the revenue divisional officer, Dindigul, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Dindigul, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmah number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
Madura district, Nilakkottai taluk, Nilakkottai village.			
Dry, S. No. 119 B, (plot No. 1).	350 Kumayakottappa Nayakar and five others (pattadars), Kumayakottappa Nayakar and Appavu Asari (enjoyers).	North, S. No. 118 A; east, remaining portion of S. No. 119 B; south, Chinnaiya Servai's vacant site (S. No. 119 C); west, lane.	ACRE. ·06
House-site poramboke, S. No. 119 C (plot No. 2).	Velliyan Servai, Karuppanan Servai, and Chinnaiya Servai (occupiers).	North, S. No. 119 B; east, S. No. 119 A; south, Chinnaiya Servai's house (S. No. 119 C portion); west, lane.	·00420
Thatched house (plot No. 4).	Karumalai Nadar (owner); Muruga Nadar (mortgagee).	North, S. No. 116 A; east and south, lane; west, road S. No. 248.	·01307
Do. (plot No. 5).	Do.	North and east, lane; south, Karumalai Nadan's house; west, road S. No. 248.	·00858
		Total ..	·09085

No. 530.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 17·90 acres, be the same a little more or less, is needed for a public purpose, to wit, for a gravel quarry; and, under sections 3 and 7, the revenue divisional officer, Trichinopoly, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the revenue divisional officer, Trichinopoly, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
Trichinopoly district, Trichinopoly taluk, No 130, *Puppakurichi village.*			
Ryotwari, dry, S.F. Nos. 205 B-1.	Mut'uswami Pillai and others ..	North, S. No. 205 B-1; east, S. No. 211, south, S. No. 212; west, S. Nos. 205 B-1 and 205 B-2.	ACR. 2·16
Do. No. 205 B-2.	Do. ..	North, S. No. 205 B-1; east, S. No. 212; south, S. No. 204; west, S. No. 201	15·74
		Total ..	17 90

T. E. MOIR,
Ag. Secretary to Government.

No. 531.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·19 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a latrine in Sangilikollai lane in the Kumbakonam municipality; and, under sections 3 and 7, the revenue divisional officer, Kumbakonam, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the site is kept in the office of the revenue divisional officer, Kumbakonam, and may be had for inspection at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Kumbakonam taluk, No. 77, Kumbakonam patnam village.			
Inam, dry, T. S. No. 773.	Krishna Aiyar, Subbaraya Aiyar, Srinivasa Raghava Aiyangar of Pachaiyappa Mudali Street, Kumbakonam.	North, old Tapparasallai channel; east, lane; south, road; west, T.S. No. 774.	ACRE. ·19

No. 532.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1,935 square feet, be the same a little more or less, is needed for a public purpose, to wit, for improving the lane connecting Koramvari street with the trunk road in the Nellore municipality; and, under sections 3 and 7, the head quarter deputy collector, Nellore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the head-quarter deputy collector, Nellore, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or porambobe, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Nellore district, Nellore taluk, Nellore village.			
S. No. 1576-564 A ..	Emmavari Nelaraja Rao Naveda.	North, lane leading to Koramvari street, east, trunk road, south, No. 1576-564, west, vacant site of Mannem Seshadri Reddi.	sq. yr. 1,312
Vacant site ..	Mannem Seshadri Reddi ..	North, lane leading to Koramvari street; east, No. 1576-564 and vacant site; south and west, lane.	623
		Total ..	1,935

No. 533.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·08 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for straightening the Melur road in the Madura municipality on the western side of the American Mission College, Madura; and, under sections 3 and 7, the tahsildar of Madura is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the tahsildar of Madura and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or porambobe, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madura district, Madura taluk, Tallakulam village.			
Dry, S. No. 617 ..	American Mission, Madura ..	North, S. No. 345; east, S. No. 618; south, S. No. 616; west, S. No. 615.	ACRE. ·03
Do No. 618 C-2 C	Do. ..	North, S. No. 618 B; east, S. No. 615 C-2 B; south, S. No. 618 C-1, west, road.	05
		Total ..	·08

L. DAVIDSON.
for Secretary to Government.

Plague.

NOTIFICATIONS.

Fort St. George, March 26, 1912.

No. 108-*P*.—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Kalahasti in the Kalahasti division of the Chittoor district, if persons from the infected persons of the Anantapur, Bellary, Coimbatore, Nilgiri, North Arcot, Salem, South Canara and Chittoor districts, the Mysore and Hyderabad States and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Kumbhabhishekam festival:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 14th to 21st April 1912, inclusive, of persons from the said parts, and further directs that between the said dates no tickets to travel by railway shall be sold at the stations of Mangalore, Sangaallur, Podanur, Coimbatore, Tudiyalur, Periyanayakkanpalaiyam, Madukkarai, Somanur, Avinashi Road and Tirupur on the South Indian Railway, the stations of Kartem, Coonoor and Wellington on the Nilgiri Railway and the stations of Gudupalli, Kuppam, Mulanur, Palchur, Jolarpet, Vaniyambadi, Kethandampatti, Vinnamangalam, Ambur, Gudiyatham, Velachur, Madhatti, Vanniyparam, Kavanur, Latteri, Hosput, Rayadrug, Kottur, Gadiganuru, Tommegalla Bellary, Bellary Cantonment, Hagari, Kudithini, Adoni and Kosigi on the Madras and Southern Mahratta Railway, for the stations of Pudi, Mamanduru, Chandragiri Chintanur, Tirupati East, Tirupati West, Renigunta, Yerpedu, Kalahasti, Akkurti, Yellakuru, Venkatagiri and Vendodu on the Madras and Southern Mahratta Railway, to any person intending or believed to be intending to be present at the said festival.

All persons proceeding to the said festival in contravention of this notification will be turned back.

L. DAVIDSON,
Ag. Secretary to Government.

Fort St. George, April 1, 1912.

No. 107-*P*.—In modification of notification No. 104-P., published on pages 227—230 of Part I-A of the *Fort St. George Gazette*, dated 26th March 1912, the following revised lists of plague-infected areas and of passport stations are published:—

A.—PLAGUE-INFECTED AREAS.

I.—In the Madras Presidency.

District.	Taluk.	Village or town.
Anantapur.	Guoty ..	Chabala (including its hamlet Dharmapuram).
		Gudekallu.
		Guntakal.
		Hanchinahal.
		Haralligi.
		Kadadarabenchi.
		Kururu.
		Pakuru.
		Pohki.
		Tatrakallu.
		Timmancherla.
		Uravakonda
		Velpumadugu (including its hamlets Kottapalli and Janarthanampalli).
		Virapakshalla (including its hamlet Kothakota).
	Hindupur ..	Goravanahalla (hamlet of Moka).
	Kalyandrug ..	Narayangondlapalli.
Bellary	Adoni ..	Adoni.
		Arlikunda.
		Basapuram.
		Kosigi.
		Kotakalla.
		Mandigiri.
		Nagandhanahalli
		Ramlagalla.
		Virapuram
		Yemmiganuru
	Alur ..	Bantanahalu.
		Bapuram.
		Chippagiri
		Kaluvahalu
Bellary—*cont.*	Alur—*cont.*	Mahajipuram.
		Kundangurti
		Medehalu.
		Molagavalli.
		Nagaradona.
		Nowahallu.
		Peddahotaru
	Bellary ..	Bellary.
		Virapuram.
		Yemmiganuru
	Hadagalli.	Hadagalli.
		Hampasagaram.
		Holagonda.
	Harpanahalli.	Harpanahalli
		Manoramamaslavada.
	Hosput ..	Byla Vaddigeri.
		Dharmasagaram.
		Gundla Vaddigiri.
		Jiriganuru.
		Hosput.
	Kudligi ..	Morsha.
		Saladahalli.
		Vurlahalli.
	Rayadrug ..	Govindavada.
		Honnuru.
	Siruguppa.	Kathihalu.
		Upparahala
		Venkatapuram
Chittoor	Madanapalle.	Madanapalle.
	Punganur ..	Punganur.
	Palmaner	Baireddipalle
		Palmaner.

I.—In the Madras Presidency—cont.

District	Taluk.	Village or town.	District.	Taluk.	Village or town.
Coimbatore.	Avanashi.	Karaimadai.	North Arcot —*cont.*	Tiruppattur —*cont.*	Kadayanji.
		Mettupalayam.			Mangalam.
	Coimbatore.	Coimbatore.			Mallakunnai.
		Kalappatti.			Narasingapuram.
		Krishnarayapuram.			Nattarampalli.
		Kumyamuttur.			Nekkundi.
		Kuriehi.			Pannandakuppam.
		Perur Sattipalayam.			Ponneri.
		Puliyakulam.			Tiruppattur.
		Savuriyalayam.			Toraiyar.
		Singanallur.			Velaiyampatti.
		Sundakkamuttur.			Vellipattu.
		Tennamanallore.			Vaniyambadi town.
		Tirumarayapuram.			Vaniyambadi village.
		Tudiyalur.			Vellakkuttai.
		Vellakkinar.		Vellore ..	Saduvalai.
		Vellalur.			
	Kollegal .	Muliur.		Arur ..	Nadavalur.
					Peddunoyakkampalaiyam.
	Palladam ..	Kallapalayam.			Punavasal.
		Karadivavi.		Dharmapuri.	Komarasampatti.
		Oddarpalaiyam.			
		Pappampatti.			
Nilgiris, The.	Coonoor ..	Coonoor.			Arleri.
	Gudalur ..	Devala.	Salem ..		Bagalur.
	Ootacamund.	Kukkal.			Barikai.
				Hosur ..	Matagondapalli.
					Punapalli.
					Sanamavu.
					Toraipalli.
					Tradi.
North Arcot.	Gudiyattam.	Kavanur.			
		Vadugantangal.			
		Udayendram.			
	Tiruppattur.	Alangayam.		Krishnagiri ..	Kallagurki.
		Ambur.			
		Chinnakallapatti.			
		Devastanam.	South Canara.	Mangalore ..	Mangalore.

II.—Outside the Madras Presidency.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.	Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
I. Mysore ..	The whole province.	II. Bombay —*cont.*	2 *Central Division*—cont.
II. Bombay.	1. *Northern Division*—		(*a*) Districts—*cont.*
	(*a*) Districts—		Satara.
	Ahmadabad.		Sholapur.
	Kaira.		West Khandesh.
	Surat.		(*b*) Town—
	Thana.		Poona.
	(*b*) Towns and ports—		3. *Southern Division*—
	Bassein.		(*a*) Districts—
	Bhiwndi.		Belgaum.
	Bombay.		Bijapur.
	Bulsar.		Dharwar.
	Mahim.		Kanara.
	Surat.		Kolaba.
	Thana.		Ratnagiri.
	(*c*) States and Agencies—		(*b*) Towns and ports—
	Rewa Kantha Agency.		Hubli.
	Surat.		Panvel.
	2. *Central Division*—		Vengurla.
	(*a*) Districts—		(*c*) States and Agencies—
	Ahmednagar.		Bijapur.
	East Khandesh.		Sawantwadi.
	Nasik.		
	Poona.		

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
II. Bombay —*cont.*	4. *Sind*— Town and port— Karachi. 5. *Political Charge*— States and Agencies— Akalkot State. Baroda State. Cutch State. Kathiawar agency. Kolhapur and Southern Mahratta country.
III. Bengal	(a) Districts— Bhagalpur. Burdwan. Darbhanga. Gaya. Manbhum. Monghyr. Muzaffarpur. 24. Parganahs. Patna. Saran. Shahabad. Santhal Parganas. (b) Towns— Bhagalpur. Calcutta. Gaya. Howrah. Monghyr. Patna.
IV. The Punjab.	(a) Districts— Ambala. Sedam. Delhi. Gujrat. Gurudaspur. Hissar. Hoshiarpur. Jullundar. Karnal. Lahore. Ludhiana. Lyallpur. Montgomery. Moradabad. Multan. Rawalpindi. Rohtak. Shahpur. Sialkot. (b) States— Jind. Kapurthala. Malerkotla. Patiala. (c) Town— Patiala.
V. Burma ..	(a) Districts— Amherst. Bassein. Bhamo. Hanthawady. Mandalay. Maubin.
V. Burma— *cont.*	(a) Districts—*cont.* Meiktila. Minbu. Myaungmya. Pegu. Prome Pyapon. Shwebo. Thayawaddy Thaton. Thayetmyo. Toungoo. Yamethin. (b) Towns and ports— Bassein. Mandalay. Moulmein. Rangoon.
VI. The Central Provinces.	(a) Districts— Akola. Amraoti. Balaghat. Bandara. Betul. Buldana. Chindwara. Drug. Hoshangabad. Jubbulpore. Mandla. Nagpur. Narsingpur. Nimar. Raipur. Saugor. Seoni. Wardha. Yeotmal. (b) Towns— Amraoti. Badnur. Balaghat. Bilaspur. Chanda. Chindwara. Damoh. Jubbulpore town. Jubbulpore Cantonment. Kamptee Cantonment. Mandla. Nagpur. Narsingpur. Raipur Saugor Seoni Wardha. (c) State— Nandgaon.
VII. Rajputana.	Alwar State. Bharatpur State. Jhalawar State Kotah State Mewar State. Tonk State. Udaipur City.

Presidency or Province	Infected localities.	Presidency or Province.	Infected localities.
	Districts and States, and Towns of 50,000 or more inhabitants.		Districts and States, and Towns of 50,000 or more inhabitants.
VIII. The United Provinces.	(a) Districts— Agra. Aligarh. Allahabad Azamgarh. Bahraich. Ballia. Bara Banki. Bareilly. Basti. Benares. Bijnor. Bulandshahr. Cawnpore. Dehra Dun. Etah. Etawah. Farukkabad. Fatehpur. Ferozepore. Fyzabad. Ghazipur. Gonda. Gorakhpur. Gujranwala. Gurgaon. Gurudaspur. Hardoi. Jalaun. Jaunpur. Jhansi. Kaira. Lucknow. Mainpuri. Meerut. Mirzapur. Mathra. Muzaffarnagar. Partabgarh. Pilibhit. Rai Bareli. Saharanpur. Shahjahanpur. Sitapur. Sultanpur. Unao.	VIII. The United Provinces—*cont.*	(b) Towns— Allahabad. Benares. Cawnpore. Farrukhabad. Jhansi. Lucknow. Shahjahanpur.
		IX. Central India	Barwani State. Bhopal State. Dewas State (Junior Branch). Indore Residency Indore State. Kurwai State Malhar State. Malwa Pract of Gwalior. Mhow Cantonment Nagods State. Narsingarh State. Rajgarh State. Rewa State. Sohawal State.
		X. Hyderabad State.	(a) Districts— Adilabad, Atrafbalda. Aurangabad Bidar. Bir Gulbarga. Karimnagar, Mahbubnagar. Medak. Nander. Nizamabad. Parbhani. Raichur. Usmanabad. Warangal. (b) Towns— Hyderabad. Secunderabad.
		XI. Coorg ..	Coorg.
		XII. Kashmir..	Jammu.

5.—PASSPORT STATIONS.

South Indian Railway.

Mangalore.	Tudiyalur.	Madukkarai.	Tirupur.
Singanallur.	Periyanayakkanpalaiyam.	Somanur.	
Podanur.		Avanashi Road.	
Coimbatore.			

The Nilgiri Railway.

Kartari.	Coonoor.	Wellington.

Madras and Southern Mahratta Railway.

Gudupalli.	Vinnamangalam.	Latteri.	Hagari
Kuppam.	Ambur.	Hospet.	Kudithini.
Malanur.	Gudiyattam.	Kotur.	Adoni.
Pathur.	Valatiny.	Gadiganuru.	Kosigi.
Jalarpet.	Mailpatti.	Tarangalla.	
Vaniyambadi.	Virinjipuram.	Bellary.	
Kathandampatti.	Kavanur.	Bellary Cantonment.	

2. Persons arriving from the places above mentioned should be required to take out passports. Careful attention should be given to the instructions contained in G.O. No. 632 P., dated 31st May 1900.

T. E. MOIR,
Ag. Secretary to Government.

No. 108-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Tirupur in the Palladam taluk of the Coimbatore district, if persons from the Salem district, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Car festival and cattle fair:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival and cattle fair from the 23rd May to 4th June 1912, inclusive, of persons from the said parts.

All persons proceeding to the said festival or fair in contravention of this notification will be turned back.

No. 118-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Uyyavar in the Kasaragod taluk of the South Canara district, if persons from the Mangalore municipality, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Sri Durragah Jatra:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said jatra from the 1st to 11th May 1912, inclusive, of persons from the said parts.

All persons proceeding to the said jatra in contravention of this notification will be turned back.

No. 110-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Tiruvadi near Tanjore in the Tanjore district, if persons from the infected portions of the Anantapur, Bellary, Chittoor, Coimbatore, Nilgiri, North Arcot, Salem and South Canara districts, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Saptasthanam festival:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 17th April to 2nd May 1912, inclusive, of persons from the said parts.

All persons proceeding to the said festival in contravention of this notification will be turned back.

L. DAVIDSON,
Ag. Secretary to Government.

Fort St. George, April 1, 1912.

No. 111-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Thammampet in the Kangundi division of the North Arcot district, if persons from the infected portions of the North Arcot and Salem districts, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Sri Prasanna Venkateswaraswami Brahmotsavam festival:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 20th April to 5th May 1912, inclusive, of persons from the said parts.

All persons proceeding to the said festival in contravention of this notification will be turned back.

T. E. MOIR,
Ag. Secretary to Government.

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Part I-B.—Educational Department.

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NOTIFICATIONS BY GOVERNMENT.

APPOINTMENTS.

Fort St. George, March 26, 1912.

No. 49.—M.R.Ry. Bhavani Chidambara Aiyar Ramaswami Aiyar, Assistant Inspector of Schools, acting in the Trichinopoly district, to act in the ninth grade of the Provincial Educational Service from the 9th November 1911, *vice* M.R.Ry. V. R. Venkatarama Aiyar Avargal on leave or until further orders.

No. 50.—M.R.Ry. Conjeevaram Madapusi Srinivasachari, Assistant Inspector of Schools, Nellore district, to act in the ninth grade of the Provincial Educational Service from the 21st January 1912, *vice* M.R.Ry. M. Kameswara Rao Pantulu Garu on leave or until further orders.

No. 51.—M.R.Ry. Satyamangalam Venkatasubba Aiyar, Acting Assistant Inspector of Schools, Tanjore district, to act in the ninth grade of the Provincial Educational Service from the 25th January 1912, *vice* M.R.Ry. U. Raghavendra Rao Avargal on leave or until further orders.

L. DAVIDSON,
Ag. Secretary to Government.

Fort St. George, March 30, 1912.

No. 52.—Mr. John Henry Mackintosh, acting additional Professor of English, Presidency College, to act as Inspector of Schools, Seventh Circle, *vice* Mr. R. G. Grieve on other duty or until further orders.

No. 53.—Mr. John Mark Hunter, acting Professor of English, Presidency College, to act as additional Professor of English, Presidency College, *vice* Mr. H. Dodwell on other duty or until further orders.

No. 54.—Moulavi Muhammad Azam Sahib Bahadur to be Inspector of Schools, Second Circle, with effect from 1st April 1912, *vice* M.R.Ry. G. V. Subbarayudu Sastri Garu, retired, but to continue to act in the first circle.

NOTIFICATION.

Fort St. George, April 2, 1912.

No. 55.—Authors, publishers and others who may desire to present works to the British Museum are informed that the Registrar of Books, Madras, will arrange to forward presentation copies to the Trustees of the British Museum. Cases or parcels of books intended for despatch should be addressed to the Trustees of the British Museum, care of the Registrar of Books, Madras, accompanied by a letter stating the contents and requesting the Registrar to forward the cases or parcels.

T. E. MOIR,
Ag. Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

POSTING.

M.R Rj. Manthapudi Kameswara Rau Pantulu Garu, Assistant Inspector of Schools, Godavari district (on leave), to act as Inspector of Schools, Second Circle, vice M.R Ry G. V. Subbarayudu Sastri Garu, who has been permitted to retire. To join on the forenoon of 2st April 1912.

Office of the Director of Public Instruction,
Madras, 28th March 1912.

A. G. BOURNE,
Director of Public Instruction.

NOTIFICATION.

The Director resolves to rule that the two new Revenue districts of Chittoor and Ramnad should be constituted separate districts for all educational purposes with effect from 1st April 1912 and that the records of this department relating to these districts should be kept distinct from that date. The Assistant Inspectors of Schools of the North Arcot and Madura districts will be in charge also of the Chittoor and Ramnad districts, respectively, as a tentative measure until the appointment of separate Assistant Inspectors for the two latter. The Inspecting officers concerned should arrange for the very early transference of the records relating to the Chittoor and Ramnad districts to the Assistant Inspectors who have now been placed in charge of those districts. So far as all correspondence relating to the new districts is concerned the Assistant Inspectors should be addressed as shown below :—

To

The Assistant Inspector of Schools in charge of the Chittoor district, Chittoor.
Assistant Inspector of Schools in charge of the Ramnad district, Madura.

Office of the Director of Public Instruction,
Madras, 28th March 1912.

A. G. BOURNE,
Director of Public Instruction.

SUB-ASSISTANTS' AND SUPERVISORS' TESTS.

The Director of Public Instruction hereby notifies that the Sub-Assistants' and Supervisors' Tests will be held on the 24th and 25th April 1912 at the undermentioned centres :—

	Centre.	Superintendent.
(1)	Bellary	Assistant Inspector of Schools, Bellary.
(2)	Berhampur	Do. Ganjam
(3)	Calicut	Do. Malabar.
(4)	Cuttoor	Do North Arcot.
5	Coimbatore	Do Coimbatore.
16	Cuddapah	Do. Cuddapah.
(7)	Guntur	Do Guntur.
(8)	Madras ..	Do. Chingleput.
(9)	Madura ..	Do. Madura.
(10)	Mangalore	Do. South Canara.
(11)	Tinnevelly	Do. Tinnevelly.
(12)	Rajahmundry ..	Do. Godavari.
(13)	Salem	Do. Salem.
(14)	Tanjore	Do. Tanjore.
(15)	Vizagapatam	Do. Vizagapatam.

2 The tests will be held in the buildings occupied by the Government Training Schools for Masters in all the centres, except Madras, Cuddapah and Madura where they will be held in the institutions named against each :—

Madras	Madrasa-i-Azam.
Cuddapah	Municipal High School, Cuddapah.
Madura	Government Technical Institute, Madura

Office of the Director of Public Instruction,
Madras, 26th March 1912.

A. G. BOURNE,
Director of Public Instruction.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1912.

Oral and Practical Examinations.

It is hereby notified that the arrangements made for the conduct of the Oral and Practical Examinations for the several subjects under the different groups will be published in the *Fort St George Gazette*, from time to time, the subjects, centres, etc., to which the arrangements relate being specified. In all cases for which no arrangements are notified in the Gazette, the necessary information can be obtained from the Chief Superintendents of the Written Examination concerned

2. Candidates who may not be able to attend the Oral and Practical Examinations should intimate the fact, sufficiently early, to the examiner whose name is entered first against the subjects brought up by them, so that arrangements may not be made for their examination. The particular subjects and grades for which the candidates concerned are unable to attend should be clearly specified in the letter to the examiner.

3. Candidates for Carpentry, Fitter's work and any other subject, the practical examination in which requires the use of tools, etc., should bring their own tools, etc., with them.

4. The following arrangements have been made for the conduct of the Oral and Practical Examinations in the subjects mentioned below :—

[*N B.*—The blanks will be filled up in a later issue.]

Days with date.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination*	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING.

(1 FOR BELLARY, TIRUPATI, CONJEEVERAM AND MADRAS CANDIDATES.

At Madras

1912						
	Hydraulics and Irrigation Works.	Elementary.	8-45 A.M.	9	College of Engineering, Chepauk, Madras.	Mr. W. G. Molesworth (a) and Mr. W. H. James.
Thursday, 4th April	Do.	Intermediate	8-45 A.M.	2	Do.	Mr. W. H. James (b) and Mr. W. G. Molesworth.
	Bridge-work	Elementary	8-45 A.M.	5	Do.	Mr. A. B. Strange (c) and Mr. W. G. Molesworth.
	Do .. .	Intermediate,	8-45 A.M.	5	Do.	Do.
	Surveying and Levelling.	Elementary.	8-45 A.M.	3	Do.	Mr. W. G. Molesworth (a) and Mr. W. H. James.
Friday, 5th April.	Do.	Intermediate	8-45 A.M.	25	Do.	Mr. W. H. James (b) and Mr. W. G. Molesworth.
	Applied Mechanics ..	Elementary.	2 P.M.	27	Do.	Mr. W. H. James (b) and Mr. W. G. Molesworth.
	Do. ..	Intermediate	2 P.M.	6	Do.	Do.
	Earthwork and Road-making.	Elementary.	8-45 A.M.	33	Do.	Mr. W. G. Molesworth (a) and Mr. A. B. Strange.
	Do.	Intermediate.	8-45 A.M.	7	Do.	Mr. A. B. Strange (c) and Mr. W. G. Molesworth.
Saturday, 6th April.	Building Materials and Construction.	Elementary.	2 P.M.	10	Do.	Mr. W. G. Molesworth (a) and Mr. W. H. James.
	Do.	Intermediate	2 P.M.	15	Do.	Do.
	Do.	Advanced ..	2 P.M.	1	Do.	Do.
Monday, 8th April.	Machine Construction.	Elementary.	8-45 A.M.	8	Do.	Mr. H. B. Peirce(c) and Mr. W. H. James.
	Do.	Intermediate	8-45 A.M.	12	Do.	Do.
Tuesday, 9th April.	Steam and the Steam Engine.	Elementary.	8-45 A.M.	16	Do.	Do.
	Do.	Intermediate	8-45 A.M.	6	Do.	Mr. W. H. James (b) and Mr. H. B. Peirce.
Wednesday, 10th April.	Mamutation.. ..	Elementary.	8-45 A.M.	45	Do.	Mr. H. B. Peirce(c) and Mr. W. H. James.
	Do	Intermediate.	8-45 A.M.	1	Do.	Mr. W. H. James (b) and Mr. H. B. Peirce.
....	Fitter's work ..	Elementary.	..	15	....	.. ..
....	Do. ..	Intermediate.	..	6	....	.. ..

(a) Kilpauk, Madras. (b) Chepauk, Madras. (c) Nungambakkam, Madras.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 28th March 1912.

G. MADDOX,
Secretary.

E-2

GOVERNMENT TECHNICAL EXAMINATIONS—NOVEMBER 1911 AND JANUARY 1912.

(1) NOTICE REGARDING ISSUE OF SINGLE SUBJECT CERTIFICATES.

Candidates who passed in one or more subjects at the Government Technical Examinations held in November and January last are hereby informed that their certificates will be issued on or after the 8th July next *and for three months only from that date.*

2. All candidates except such of them as were examined at Madras Mercara, Bangalore, Mysore, Trivandrum, Trichur or Ernakulam, should apply for their certificates to the Collectors of the districts in which the centres entered opposite to their names in the pass-lists are situated; those examined at Madras should apply for their certificates to the Tahsildar of Madras; those examined at Mercara, to the Commissioner of Coorg, Mercara; those examined at Bangalore and Mysore, to the Inspector-General of Education in Mysore, Bangalore; and those examined at Trivandrum, Trichur and Ernakulam, to the Honourable the Resident in Travancore and Cochin.

3. In applying for certificates, each candidate should give his register number and state the office he holds.

4. Candidates should apply for their certificates through the heads of the offices in which they are employed. Those who hold no appointment should submit certificates from some reliable authority to the effect that they appeared and passed in one or more subjects at the above examinations (the subjects and grades being specified).

5. Candidates who apply for their certificates on or after the 8th October next will be required, under G.O., No. 800, Educational, dated the 24th May 1897, to pay a penalty of Annas Eight for each certificate for the Elementary grade and of One Rupee for each certificate for the Intermediate or for the Advanced grade.

The amount of penalty should be paid into a Government Treasury and the receipt enclosed with the application. This application should *not* be made *to the undersigned*, but must be addressed to the officer concerned (*vide* No. 2 *supra*) who will file the receipt in his office and forward the certificate.

(2) NOTICE REGARDING GROUP CERTIFICATES AND DIPLOMAS.

Candidates who, at the Government Technical Examinations held in November and January last, completed the tests prescribed for a *Group Certificate* or a *Diploma* or likewise completed the tests at the examinations held in January, April, June, November or December in any year but have not obtained group certificates and diplomas are requested to furnish the undersigned, before the 1st July next, with the information required under the several heads in the annexed form.

N.B.—No notice will be taken of any application for a Group Certificate or a Diploma which does not contain all the required particulars. [Applications which are received later than the 1st July will *not* be attended to before December next.]

[The Group Certificates and Diplomas will be forwarded to applicants on or after the 31st August next.]

Register number.	Name of candidate.*	Subjects passed in.				Year and month in which the examination was held	Supplement to the *Fort St. George Gazette* notifying candidate's success.		Address in full.	Remarks.
		Subject.	Grade.	Class.	Number in order of merit.		Date.	Page.		

* The entries in this column should exactly correspond with the entries in the respective pass-lists. Wherever they do not correspond, the necessary explanation and proof of identity should be submitted.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 28th March 1912.

G. MADDOX,
Secretary.

EX-STUDENT OF THE GOVERNMENT TRAINING SCHOOL, KURNOOL.

Managers or Heads of the Institution in which the individual, whose descriptive roll is given below, is employed are requested to address the undersigned with a view to the fulfilment of the bond executed by him while under training in the Government Training School, Kurnool :—

Number	1.
Name	Kukkala Heron Abraham.
Name and occupation of father or guardian.	Gudur, Ramalakota taluk.
Native town or village	12.
Age at the time of admission	1902.
Year of training	Primary.
Grade for which trained	Reported to be employed in no school since he underwent training.
School in which last employed	Rs. 82-3-1.
Stipend due from him	

Office of the Inspector of Schools, Third Circle, Bellary,
Camp Madanapalle, 30th March 1912.

H. CHAMPION,
Ag. Inspector of Schools, Third Circle, Bellary.

VACANCIES.

APPLICATIONS are invited from trained and certificated teachers of Lower Secondary or Higher Elementary Grade for the First Assistant's post (salary Rs. 12 per month) in the Board Elementary School, Badvel, Cuddapah district.

Nandalur (Head-quarters),
15th March 1912.

G. SOMANNA,
Sub-Assistant Inspector of Schools, Siddhavattam Range.

APPLICATIONS are invited from trained mistresses for the undermentioned posts in the Government Girls' School, Conjeevaram :—

	Rs.
Second Assistant	15
Third Assistant	10

None but female candidates whose language is Tamil need apply. Those who hold trained teachers' certificates or probationary teachers' certificates are preferred. Each application should be accompanied by copies of testimonials and certificates and should contain the following particulars.—

Name; date of birth; caste; general and professional qualifications; previous employment and salary.

Office of the Asst. Inspress of Schools, Madras Girls' Range,
Madras, 15th March 1912.

M. ENGLER,
Asst. Inspress of Schools, Madras Girls' Range.

APPLICATIONS are invited from recently trained elementary higher and lower grade women teachers for the following posts which are permanently vacant :—

(1) Headmistress, Beard Girls' school, Alwartirunagari, on Rs. 15 per mensem.
(2) Second Assistant Teacher do. do. on Rs. 10 per mensem.
(3) Third Assistant Teacher do. do on Rs. 10 per mensem.

Applications should be accompanied with copies of certificates of education and character, and should contain the following particulars :—

Name, age, caste, general and professional qualifications, present employment and salary.

Palamcottah, 26th March 1912

M. H. VENKATESWARA AIYAR,
Sub-Assistant Inspector of Schools,
Ay. in Tinnevelly Girls' Range.

WANTED a B.A., L.T., as supervising Headmaster for the Town Incomplete Secondary School, Rajahmundry, on Rs 60—2—70 by annual increments.

12th March 1912

SECRETARY,
Town I. S. School, Rajahmundry

APPLICATIONS are invited from trained Matriculates and candidates holding School Final certificates for the post of an Assistant Master in the Board Secondary School, Bhavani, on a salary of Rs 17½—½—20. The post is a permanent one and applications must reach the undersigned before the 15th April 1912, with copies of recent testimonials.

Gobichettipalayam Taluk Board Office at Bhavani,
26th March 1912

A. VEDACHALA AIYAR,
President, Taluk Board.

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Part II.—Miscellaneous Notifications.

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APPOINTMENTS, LEAVE OF ABSENCE, &c.

Registration.

Postings—The following postings of Sub-Registrars are ordered :—

I. M.R.Ry. Annaswami Mudaliyar Tambiswami Mudaliyar, Sub-Registrar of Polavanam (Godavari district), on return from leave, to Peraiyur (Madura district).

M.R.Ry. Tandalam Raghavachari Aravamudu Aiyangar, Sub-Registrar of Peraiyur (Madura district), on return from leave, to Chayyur (Madras-Chinglepat district).

M.R.Ry. Thiruppakuli Pattabhirama Pillai, from Chayyur (Madras-Chinglepat district) to Kadambur (Tinnevelly district).

II. M.R.Ry. Tanjore Appavu Pillai Vasudeva Pillai, from Surandai (Tinnevelly district) to Virudupatti (Madura district).

M.R.Ry. Tirukuli Ramaswami Mangalaswara Aiyar, Sub-Registrar of Virudupatti (Madura district) to be Joint Sub-Registrar I, Panruti (South Arcot district).

M.R.Ry. Tirumalai Vinjimur Rangachari, Joint Sub-Registrar I, Panruti (South Arcot district) to Chatrapatti (Madura district).

M.R.Ry. Tanjore Subbarayn Balakrishna Deva, Sub-Registrar of Chatrapatti and acting Sub-Registrar of Manamadura, to Manamadura (Madura district).

M.R.Ry. Sangulam Muria Arulanandam Pillai, Sub-Registrar of Manamadura (Madura district), on return from leave, to Surandai (Tinnevelly district).

III M.R Ry. Kanchi Madhava Rao, from Tiruvallur (Madras-Chinglepat district) to Ambasamudram (Tinnevelly district).

M.R.Ry. Chimchavadi Rajarao Madhava Rao, Sub-Registrar of Ambasamudram (Tinnevelly district) to be Joint Sub-Registrar V, Madura (Madura district).

M.R.Ry. Balayya Chetti Rajagopala Chetti, Joint Sub-Registrar V, Madura (Madura district), to Tiruvallur (Madras-Chinglepat district).

IV. M.R Ry. Neerpatam Seshappayya Samanna Aiyah, from Jayankondacholapuram (Trichinopoly district) to Srimushnam (South Arcot district).

M.R Ry. Cadivetti Subbarava Aiyar Ranganatha Aiyar, from Srimushnam (South Arcot district to Satyamangalam (Coimbatore district)

M.R Ry Ranganathaya Rangappanhar, from Satyamangalam (Coimbatore district) to Jayankondacholapuram (Trichinopoly district).

V. M R Ry. Selai Chellappa Mudaliyar, from Badvel (Cuddapah district) to Pentapad (Kistna district).

VI M R Ry Ramaswami Ayyangar Gopala Aiyangar, Sub-Registrar of Bayachoti (Cuddapah district), on return from leave, to Kangundi (North Arcot district)

M.R Ry. Manchakuppam Vimaraghava Chetti, Sub-Registrar of Kangundi (North Arcot district), on leave, to Bayachoti (Cuddapah district).

VII. M R Ry Panchapagesa Subrahmanya Aiyar, Sub-Registrar of Udayagiri (Nellore district), on return from leave, to Dhone (Kurnool district).

VIII M.R Ry. Koyalmannam Venkatadri Mahadeva Sastri, from Palghat to Madilagam (South Malabar district).

M R Ry. Anakkara Valakkatta Karunakara Menon, from Madilagam to Kalpakancheri (South Malabar district).

M.R.Ry. Badiyakandi Cadir Kutti, from Kalpakancheri to Tirur (South Malabar district).

M.R.Ry. Parappil Govinda Menon, from Tirur to Kulalmannam (South Malabar district)

M R Ry. Patinjare Vittal Krishnaa Nambiyar from Kulalmannam to Palghat (South Malabar district).

IX M.R.Ry. Vadakat Pancha Menon, from Vandur to Tirtala (South Malabar district).

M.R Ry. Elapali Viswaratha Aiyar Subrhmanya Sastri, from Tirtala to Vandur (South Malabar district)

X M R Ry. Arcot Kuppuswami Sastri, from Venkatagiri (Nellore district) to Puttur (North Arcot district)

M R Ry. Marasore Shanmukhaperumal Mudaliyar, from Puttur (North Arcot district) to Venkatagiri (Nellore district).

XI M R Ry Challangi Venkatalakshmisarasimham, Sub-Registrar of Berhampore, on leave, to Narasannapeta (Ganjam district).

M.R.Ry. Narasingu Dass, Sub-Registrar of Narasannapeta and acting Sub-Registrar of Berhampore, to Berhampore (Ganjam district).

H. A. STUART,
Ag. Chief Secretary.

Fort St. George, 28th March 1912.

FOREST.

Transfers.—The following transfers are ordered :—

(1) Abdul Aziz Khan, Ranger, Sixth Grade, from Anantapur to Tiruvallur range, Chinglepat district, on relief by Mr. C Mahony from Dohra Dun.

(2) M.R.Ry A. Raja Naicker, Ranger, Third Grade, from Chinglepat to East Cuddapah.

No (1) to relieve No. (2).

Orders posting No. (2) to a particular range will issue later.

P. M. LUSHINGTON,
Conservator of Forests, Central Circle

Madras, 23rd March 1912.

PUBLIC WORKS.

Transfer.—The transfer of M R Ry. Ramabhadra Chariyar Annadurai Aiyangar, Supervisor, second grade, from the Cauvery Division, Seventh Circle, to the Fourth Circle notified in Part II of the *Fort St. George Gazette*, dated 12th March 1912, is hereby cancelled.

C. A. SMITH,
Chief Engineer, P.W.D.

Fort St. George, 1st April 1912

Leave.—Under article 260, Civil Service Regulations, Mr E W. Lace, Assistant Engineer in charge of the Vizianagram water works sub-division, is granted privilege leave for three months from 10th July 1912 or date of relief.

A. C. LANGSTON,
Superintending Engineer, I Circle.

Vizagapatam, 30th March 1912.

Re posting.—Mr. Cecil Bourke Connell, Assistant Engineer, posted to the II Circle in Government Memorandum No. 1703-C, dated 15th February 1912, is re-posted to the Kistna Eastern division for charge of Southern sub-division, *vice* Mr. Clift

Bezwada, 25th March 1912.

Re-posting.—M.R.Ry. M. R Subramanya Aiyar Avargal, Supervisor, First Grade, posted to the II Circle in Chief Engineer's Memorandum No. 5054-C., dated 23rd March 1912, is re-posted to the Godavari Western division, *vice* M.R.Ry N. Parameswaram Pillai Avargal, Assistant Engineer, transferred to the Circle office.

Bezwada, 26th March 1912.

W. J. J. HOWLEY,
Superintending Engineer, II Circle.

Leave.—Under article 240, Civil Service Regulations, privilege leave for one month and seven days is sanctioned to M R.Ry. K. Narayanaswami Aiyar, Temporary Upper Subordinate, Kurnool division, from 15th April 1912 or date of relief.

Bellary, 26th March 1912.

Leave.—Under articles 242 (a) and 260, Civil Service Regulations, M R Ry. Kabad Mangesha Rao, Temporary Upper Subordinate, Kurnool division, is granted privilege leave for six weeks with effect from the 15th April 1912 or subsequent date of relief.

Bellary, 29th March 1912.

Leave.—Under articles 242 (a) and 260, Civil Service Regulations, M.R Ry. T. V. Seeha Aiyar, Temporary Upper Subordinate, Kurnool division, is granted privilege leave for one month with effect from the 1st April 1912 or date of relief.

Transfer.—M R Ry. K. Alagiri Rao, Temporary Upper Subordinate, Yelgode Project, Kurnool division, is transferred to Bellary division for duty in the Kudligi taluk.

2. The transfer carries with it sanction to transit pay and travelling allowance.

Bellary, 1st April 1912.

P. R. ALLEN,
Superintending Engineer, III Circle.

GENERAL NOTIFICATIONS.

NOTICES OF THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

PUBLIC ROOM, OPEN 11 A.M. TO 4 P.M.; SATURDAYS, 11 A.M. TO 1 P.M.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888), should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price, 10 annas), and in the Indian Patents and Designs Rules, 1912 (price, 2 annas). These should be consulted before an application is made to the Controller.

3. *Fees* are payable in *cash* and must be received in the Patent Office within the times allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office can not hold itself responsible for any delay that may occur in the collection of such cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

4. *Trade and property marks* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of law in British India for their registration.

5. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not on sale but may be inspected on payment of a fee of one rupee at—

Calcutta—Patent Office, 1, Council House Street.
Madras—Record Office, Egmore.
Bombay—Record Office.
Rangoon—Office of the Revenue Secretary to the Government.
Cawnpore—Office of the Director of Industries, United Provinces.

6. *Publications* on sale at the Patent Office—

	Price. Rs.	A.	P.
(*a*) The Indian Patents and Designs Act, II of 1911	0	10	0
(*b*) The Indian Patents and Designs Rules, 1912	0	2	0
(*c*) Weekly Notifications (extract from the *Gazette of India*)	0	1	0
Annual subscription with postage	2	0	0
(*d*) Inventions (consolidated subject matter index 1900—1908 and chronological list 1900—1908)	2	0	0
(*e*) Inventions and Designs. Annual indexes for the years 1905, 1906, 1907, 1908, 1909, 1910 .. .. each	2	0	0
(*f*) Quarterly indexes, January to March, April to June, July to September .. .. "	0	8	0
(*g*) Specifications of inventions (1911 Act) .. .. .. "	0	2	0

H. G. GRAVES,
Controller of Patents and Designs.

Calcutta, 23rd January 1912.

TREASURE TROVE.

Under section 3 of the Indian Treasure Trove Act VI of 1878, it is hereby notified for the information of all concerned that about the month of March 1910, the treasure mentioned below was found by Poral Edathil Raman Nair of Pattaharathara desam, Kercombala amsam, Wynaad taluk, Malabar district, while digging the site of a ruined house in his janmam land (survey No. 661/2 of Pattiharathara desam).

Description of property.	Estimated value. Rs.	A.	P.
(1) Gold Anuta	7	8	0
(2) Gold Arabic Coin (Kasu)	3	0	0
(3) Gold ring	1	8	0
(4) Ring set with imitation diamond or cat's eye	1	0	0
Total ..	13	0	0

All persons claiming the treasure or any portion thereof are directed to appear personally or by agent before the Collector of Malabar at Calicut on the 13th May 1912 at 2 P.M. and establish their claims.

Malabar Collector's Office,
Calicut, 19th Dec 1911.

C. A. INNES,
Ag. Collector.

Under section 5 of the Indian Treasure Trove Act, 1878, notice is hereby given that on the 17th day of May 1911, a treasure consisting of eight articles described below and valued at Rs 51-1-3 was found during the execution of repairs to a tank (Yendal Kanmoi) in the Tirukalyanam village of Tiruvadanai Deputy Tahsildar's division, Ramnad district All persons claiming the said treasure or any part thereof are hereby required to appear before the Collector of Ramnad either personally or by an agent duly authorised by law on the 1st August 1912 at his office at Madura in order that the matter may be enquired into and determined according to law

Description of the Treasure.

Serial number	Description.	Weight in ozs.	Approximate value. Rs.	A.	P.
1.	Image of Amman Swami	17	0	6	0
2.	Do.	24	0	0	0
3.	Image of Swami	10	0	12	0
4.	(Copper) seat (ஆசனம்)	10	0	10	0
5.	Broken pieces (76)	6	1	2	0
6	Dhupakkal	3½	0	14	0
7.	Dheepakkal	3½	0	14	0
8.	Copper tripod	1½	0	5	0
	Total ..	31	1	3	

Ramnad Collector's Office, Madura,
8th March 1912.

A. E. LOFTUS-TOTTENHAM,
Ag. Collector.

It is hereby notified, under section 3 of the Indian Treasure Trove Act, VI of 1878, that, on or about 20th May 1911, treasure consisting of four gold "Rekas" valuing at about Rs. 11-10-0 was, while digging a pit, found by Chittori Atahgedu of Revulapalem in a tube buried underground in the field of Kalidindi Venkatarazu, within the village limits of Vedireswaram in Razole taluk, Godavari district, Madras Presidency.

All persons claiming the said treasure or any part thereof are hereby required to appear in person or by an authorized agent before the Collector, Godavari, in his office at Cocanada on 5th April 1912 at 11 A.M., with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Godavari Collector's Office,
2nd December 1911.

E. A. DAVIS,
Ag. Collector.

Under section 5 of Indin Act VI of 1878, it is hereby notified that on or about the 10th August 1911, the undermentioned treasure containing rupees valued at Rs. 70 was found by one Kandasami Pillai, son of Ramasami Pillai of Vellampath village, Dindigul taluk, in a wall of his house in the said village while he was demolishing it with two others,

Description of treasure	Rs.
Rupees in two mud vessels	70

All persons claiming the said treasure or any part thereof, are hereby required to appear personally or by agent before the Collector of Madura on 29th July 1912 at Madura in view to the matter being enquired into and determined in accordance with the provisions of the Treasure Trove Act.

Madura Collector's Office,
27th February 1912.

A. R. KNAPP,
Collector.

SANITARY COMMISSIONER.

STATEMENT showing Plague Seizures and Deaths in each district of the Madras Presidency from August 1898 to 23rd March 1912.

No.	Districts.	First period (August 1898 to June 1899).		Second period (July 1899 to June 1900).		Third period (July 1900 to June 1901).		Fourth period (July 1901 to June 1902).		Fifth period (July 1902 to June 1903).		Sixth period (July 1903 to June 1904).		Seventh period (July 1904 to June 1905).		Eighth period (July 1905 to June 1906).		Ninth period (July 1906 to June 1907).		Tenth period (July 1907 to June 1908).		Eleventh period (July 1908 to June 1909).		Twelfth period (July 1909 to June 1910).		Thirteenth period (July 1910 to June 1911).		Fourteenth period (1st July 1911 to 23rd Mar. 1912).		Grand Total.		No.
		Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
1	Anantapur	736	644	1	1	2	2	53	49	148	90	1,020	1,168	1,731	1,344	7	3	19	6	208	179	94	39	3	3	19	13	670	601	5,093	4,110	1
2	Bellary	309	287	110	86	4	3	5,843	5,006	5,888	5,008	5,699	5,004	10,371	8,896	1,966	2,165	600	507	1,700	1,301	310	167	7	6	1,105	615	11,000	10,187	39,415	42,330	2
3	Chingleput	9	4	6	4	6	3	7	2	13	1	13	10	3	3	3	3	1	1	13	10	4	3	1	1	3	3	—	—	77	63	3
4	Chittoor	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	1	150	100	153	101	4
5	Coimbatore	4	1	48	32	—	—	650	500	116	109	4,193	3,156	8,091	2,113	317	244	2	2	606	165	3,136	1,999	4,111	3,273	8,801	1,630	2,400	1,784	18,349	13,905	5
6	Cuddapah	4	3	—	—	—	—	4	3	2	2	661	376	23	19	3	3	—	—	7	1	—	—	3	2	7	7	1	1	707	465	6
7	Godavari	—	—	—	—	—	—	—	—	—	—	—	—	23	6	20	3	3	1	4	1	4	3	4	3	7	7	—	—	67	24	7
8	Guntur	15	11	—	—	—	—	—	—	1	1	—	—	8	—	4	3	—	—	3	1	1	1	1	1	2	1	1	1	12	10	8
9	Kistna	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	9
10	Kurnool	113	103	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10
11	Madras City	12	11	6	—	—	—	10	6	810	633	971	814	945	173	11	6	—	—	—	—	—	—	—	—	—	—	—	—	1,756	1,044	11
12	Madura	1	—	—	—	21	7	3	4	14	10	16	10	39	16	10	6	—	—	6	1	—	—	—	—	4	3	3	3	3,250	977	12
13	Malabar	1	1	—	—	—	—	—	—	—	—	—	—	27	10	3	1	—	—	1	1	—	—	1	1	7	5	—	—	39	19	13
14	Nellore	2	2	—	—	—	—	3	3	6	6	7	7	11	9	4	4	—	—	2	2	2	1	4	4	16	14	7,000	1,000	3,264	1,102	14
15	Nilgiris, The	1	1	—	—	—	—	2	—	6	6	6	6	3	—	4	4	—	—	1	1	—	—	1	1	6	6	3	3	2,814	1,432	15
16	North Arcot	825	681	10	13	60	58	1,013	1,009	1,130	648	3,000	2,420	776	600	41	40	18	4	44	34	33	11	17	6	165	134	2,000	960	7,243	5,012	16
17	Ramnad	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	17
18	Salem	405	670	919	602	3,000	2,112	1,005	1,001	2,701	2,107	1,783	911	555	1,000	166	55	307	251	1,201	80	820	391	185	118	5,103	4,706	1,437	1,004	20,106	17,005	18
19	South Arcot	1	1	2	2	3	2	6	7	1	1	1	1	28	8	1	1	—	—	1	1	1	1	3	3	3	3	6	6	56	36	19
20	Tanjore	—	—	—	—	3	2	40	30	1,110	960	508	421	110	101	206	170	126	102	154	104	840	193	102	100	102	100	191	154	3,700	4,210	20
21	Tinnevelli	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4	4	1	—	14	8	21
22	Trichinopoly	6	4	—	—	—	—	—	—	3	—	—	—	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11	4	22
23	Vizagapatam	—	—	—	—	1	1	—	—	—	—	—	—	3	3	1	1	1	1	—	—	—	—	1	1	2	2	70	60	78	68	23
24	Cochin State	—	—	—	—	—	—	—	—	—	—	—	—	31	8	1	—	—	—	—	—	—	—	—	—	—	—	—	—	32	8	24
25	Mysore State	—	—	—	—	—	—	—	—	—	—	7	6	1	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	8	7	25
26	Travancore State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	26
27	Hyderabad State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	111	108	111	108	27
28	Pudukottai State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	28
	Total	2,706	2,300	1,111	824	3,200	2,179	9,854	9,196	17,011	14,000	19,661	15,510	19,971	14,548	3,761	3,012	971	679	4,021	3,000	5,110	3,400	5,020	3,540	19,201	13,207	19,324	15,005	150,794	80,979	

STATEMENT showing Plague Seizures and Deaths in each infected place in the Madras Presidency for three weeks ending 30th March 1912.

Towns and places.	Reported during the week ending 16th March 1912.						Reported during the week ending 23rd March 1912.						Reported during the week ending 30th March 1912.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Anantapur district	—	—	7	3	7	3	1	—	4	4	5	3	—	1	10	5	10	6
Bellary district	6	4	39	26	45	30	—	—	15	13	15	13	—	—	26	23	26	23
Bellary town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chittoor district	2	1	6	2	8	3	—	1	1	—	1	1	3	1	2	1	4	2
Coimbatore district	1	—	27	19	28	19	—	—	21	19	21	19	1	—	12	6	13	6
Coimbatore town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Godavari district	—	—	—	—	—	—	—	—	—	—	—	—	2	2	—	—	2	2
The Nilgiris	1	1	6	6	7	7	—	—	1	1	1	1	—	—	7	5	7	5
North Arcot district	2	1	70	65	83	66	3	3	64	37	67	40	3	3	65	37	68	40
Salem district	1	1	16	13	17	14	1	1	10	8	11	9	—	—	21	10	21	10
South Arcot district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
South Canara district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mangalore town	—	—	21	10	22	10	—	—	21	14	21	14	2	2	20	16	22	18
Sandur State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trichinopoly district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	13	8	201	160	214	168	5	5	133	98	138	103	10	9	160	115	170	124

Office of Sanitary Commissioner, Madras,
1st April 1912.

W. A. JUSTICE, Capt., I.M.S.,
Sanitary Commissioner for Madras.

JUDICIAL NOTIFICATIONS.

SESSIONS CALENDAR.

Calendar of persons for trial at the Second Sessions of Oyer and Terminer and General Gaol Delivery and Admiralty, to be held on Monday, the First day of April 1912, and following days before the High Court of Judicature at Madras

1. *Richard Clarke*, committed by F. J. Richards, Esquire, a Justice of the Peace and the District Magistrate, Civil and Military Station, Bangalore, charged that, on or about the 23rd day of October 1911, he committed the offence of criminal breach of trust.

2. *Private M. Crolley*, *Private A. McLean* and *Private Locke*, committed by the same Magistrate, charged that, on or about the 23rd day of January 1912, they committed the offence of theft in a building.

3. *Paramma*, committed by F. D. Bird, Esquire, the Chief Presidency Magistrate, charged that, on or about the 12th day of February 1912, he committed the offences of house-breaking in order to commit theft and theft in a building.

4. *Maruda Mudaly* alias *Murugesa Mudaly* alias *Murugesan*, committed by S. M. V. Osman Sahib, Esquire, a Presidency Magistrate, charged that, on or about the 31st day of January 1912, he committed the offence of theft.

5. *Perumal* and *Madurai* alias *Nundee*, committed by W. S. Marshall, Esquire, a Presidency Magistrate, charged that, on or about the 26th day of January 1912, they committed the offence of theft.

6. *Jullee Munnaswamy*, committed by the same Magistrate, charged that, on or about the 23rd day of February 1912, he committed the offence of theft.

7. *Marimuthu*, committed by the same Magistrate, charged that, on or about the 2nd day of February 1912, he committed the offence of culpable homicide not amounting to murder, etc.

8. *Ramalingam* alias *Murugesa*, committed by S. M. V. Osman Sahib, Esquire, a Presidency Magistrate, charged that, on or about the 2nd day of March 1912, he committed the offence of theft in a building.

9. *Rangayya* committed by F. D. Bird, Esquire, the Chief Presidency Magistrate, charged that, on or about the 5th day of March 1912, he committed the offence of theft.

10. *Norman Gomez*, committed by F. S. Davies, Esquire, a Justice of the Peace and the Special First-class Magistrate in the Cochin State, charged that, on or about the 2nd day of Muharram 1086, corresponding to 16th day of June 1910, he committed the offence of dacoity.

11. *Mahomed Hussain* committed by J. Ramayya Pantulu, Esquire, a Presidency Magistrate, charged that, on or about the 2nd day of March 1912, he committed the offences of house-breaking by night and theft in a building.

12. *Rasool* alias *Abdul Kareem* alias *Syed Abdul Rahim* alias *Ismail Khan* alias *Ghulam Khadir* alias *Osman* alias *Farzad Sahib* alias *Muhamad Gani* alias *Syed Rasool Sahib* alias *Kareem* alias *Syed Abdul Kareem*, committed by F. D. Bird, Esquire, the Chief Presidency Magistrate, charged that, on or about the 9th day of March 1912, he committed the offence of theft in a building.

13. The same Price or *Rasul* alias *Abdul Kareem* alias *Syed Abdul Rahim* alias *Ismail Khan* alias *Ghulam Khadir* alias *Osman* alias *Farzad Sahib* alias *Muhamad Gani* alias *Syed Rasool Sahib* alias *Kareem* alias *Syed Abdul Kareem*, committed by the same Magistrate, charged that, on or about the 18th day of February 1912, he committed the offences of house-breaking in order to commit theft and theft in a building.

14. *Parthasarathy* alias *Raja*, committed by the same Magistrate, charged that, on or about the 24th day of March 1912, he committed the offence of theft.

Crown Office, High Court, Madras,
28th March 1912.

G. S. WHITE,
Ag. Clerk of the Crown.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

Notice is hereby given that orders have been made by this Court adjudging the persons hereunder mentioned insolvents and vesting the estates and effects of the said insolvents in Mr. J. R. B Branson, the Official Assignee of this Court; and all persons indebted to the said insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee:—

Number of petition	Date of presentation	Name, address and description of insolvent.	Date of adjudication	Date of public examination of insolvents.
302 of 1911 .	20th Dec. 1911	M. Venkatasami Naidu, M. Krishnasami Naidu, M Balasundara Naidu, M Narayanasami Naidu and M Ranganayakulu Naidu who carried on business at No 9, Second Line Beach, Madras, by the name of M. Venkatasamy Naidu & Sons, residing at "Bedford House", Police Commissioner's Office Road, Egmore, Madras	26th Dec. 1911	19th April 1912
28 of 1912	31st Feb 1912	D. B. Abraham, unemployed residing at No 18, St. Thome High Road, Mylapore, Madras	8th Feb. 1912.	26th April 1912,

High Court of Judicature, Madras,
26th March 1912.

J. R. ATKINSON.
Deputy Registrar.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

A dividend is intended to be declared in the undermentioned matters. All creditors who are mentioned in the debtor's schedule, but have not yet proved their debts are hereby notified that if they do not prove their debts before the 27th day of April 1912, they will be excluded from this dividend.—

No. 49 of 1910, A. Arunachella Aiyar.
No. 159 of 1910, T. Atchiah Chetty
No. 258 of 1911, A. Abdul Razack Saib.
No. 280 of 1911, S. Arokiaswamy Pillay.
No. 214 of 1911, P. Cunniah Naidu.
No. 31 of 1911, Ibrahim Saib and Abdul Kadir Sahib.
No. 105 of 1911, M. Parthasarathy Chetty.

Official Assignee's Office, Madras,
28th March 1912.

J. R. B BRANSON,
Official Assignee.

ADJOURNMENT OF COURTS.

Notice is hereby given that the Court of the Official Receiver, South Arcot, will be closed for the annual recess for two moths from Monday the 22nd April 1912 to Friday the 21st June 1912 both days inclusive.

Official Receiver's Court, Cuddalore,
26th March 1912.

A. CHAKRAPANI AIYAR,
Official Receiver.

It is hereby notified that the District Munsif's Court of Kumbakonam will be closed for the annual recess for six weeks from Saturday the 11th May to Friday the 21st June 1912 (both days inclusive), and not from Monday the 22nd April to Saturday the 1st June 1912 (both days inclusive) as previously notified in the notice dated 31st January 1912.

District Court, Tanjore,
12th March 1912.

J. T. GILLESPIE,
District Judge.

In modification of this Court's Notification, dated 27th February 1912, the Court of the District Munsif of Parvat pur will be closed for the annual recess for six weeks from Monday the 20th May 1912 to Saturday the 29th June 1912, both days inclusive.

Vizagapatam District and Sessions Court,
17th March 1912.

A. L. HANNAY,
District and Sessions Judge.

In modification of the notification published in the *Fort St. George Gazette*, Part II, page 332, dated 20th February 1912, notice is hereby given that the District and Sessions Court will be closed for the annual recess from Wednesday the 3rd April to Monday the 3rd June, both days inclusive.

The recess of other Subordinate Courts in the district will remain unchanged as notified already.

District and Sessions Court, Coimbatore,
25th March 1912.

F. H. HAMNETT,
District and Sessions Judge.

INSOLVENCY PETITIONS.

No. 1 of 1912 in the Court of the District Munsif, Bapatla.

Kankipudy Gurunadham .. .. *Petitioner.*

Notice is hereby given, under clause (7), section 16 and 38 (4) of Act III of 1907, that Kankipudy Gurunadham, son of Pullayya of Pamidevaripalem, hamlet of Pasalur, now at present residing at Nandur in Bapatla taluk, has been adjudicated an insolvent by an order of this Court, dated 18th March 1912, and that the petition was adjourned to 3rd May 1912 for proof of debts and for framing schedule

District Munsif's Court, Bapatla,
25th March 1912.

T. BHUJANGA RAO,
District Munsif.

No. 4 of 1911 in the Court of the District Judge, Coimbatore.

Meerapillai Rowther, son of T. Asanar Rowthen, Muhammadan, merchant, residing at Coimbatore .. .. *Petitioner (Debtor).*
C. S. Sammatha Chettiar and others .. .. *Creditors.*

Notice is hereby given, under section 16 (7) of Act III of 1907, that the debtor above named has been adjudged insolvent, by order of this Court, dated the 20th day of February 1912, on the application of the abovenamed debtor: that all the creditors of the abovenamed debtor should prove their debts as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to this Court or to Mr. P. K. Eapen, High Court Vakil, Coimbatore, who is the receiver appointed by this Court, an affidavit in Form No. 3 of the appendix attached to the Madras Provincial Insolvency Rules, 1908

Dated this 25th March 1912.

F. H. HAMNETT,
District Judge.

No. 1 of 1912 in the Court of the District Judge, Coimbatore.

Rangai Gounden, son of Ramai Gounden, residing at Coimbatore .. *Petitioner (Debtor).*
The Coimbatore Hindu Kripakara Nidhi, Limited, and thirty-four others .. .. *Creditors*

Notice is hereby given, under section 16 (7) of Act III of 1907, that the debtor above named has been adjudged insolvent by order of this Court, dated the 16th day of March 1912 on the application of the abovenamed debtor: that all the creditors of the abovenamed debtor should prove their debts as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to this Court or to Mr. G. Sandham Aiyar, First-grade Pleader, Coimbatore, who has been appointed by this Court, an affidavit in Form No. 3 of the appendix attached to the Madras Provincial Insolvency Rules, 1908.

Dated this 25th March 1912.

F. H. HAMNETT,
District Judge.

No. 17 of 1911 in the Court of the District Judge, Godavari.

Whereas Khandavalli Gurrayya of Kapileswarapuram, Ramachandrapur taluk, has applied to this Court by application, dated 15th December 1911, to be declared insolvent under the Provincial Insolvency Act III of 1907, notice is hereby given, under section 12 (2) of the Act, that the Court admitted the petition and posted the same for hearing to 25th July 1912.

Rajahmundry, 19th March 1912

M. O. PARTHASARATHY AIYANGAR,
District Judge.

No. 10 of 1911 in the Court of the District Judge, Godavari.

In the matter of Mantripragada Pallamraju of Amalapuram.

Whereas Mantripragada Pallamraju of Amalapuram has applied to this Court by a petition, dated the 22nd December 1911, to be declared insolvent under the Provincial Insolvency Act III of 1907, take notice that the aforesaid petition has been admitted under section 12 (2) of the said Act and the day of 24th July 1912 has been fixed for the hearing of the said petition

M. O. PARTHASARATHY AIYANGAR,
District Judge.

Rajahmundry, 10th March 1912.

No. 4 of 1911 in the Court of the Temporary Subordinate Judge, Guntur.

Kronur Subbarayudu .. .. *Petitioner.*
Alapati Sreeramulu and others .. .. *Creditors.*

Notice is hereby given, under section 16, clause 7, of the Act III of 1907, that the abovementioned petitioner has been adjudged an insolvent, by an order of this Court, dated the 25th day of March 1912, and the further hearing of the matter is adjourned to 10th April 1912. The creditors should prove their claims on or before that date.

T. VARADARAJULU NAYUDU,
Subordinate Judge.

Temporary Subordinate Judge's Court, Guntur,
25th March 1912.

No. 12 of 1911 in the Court of the Temporary Subordinate Judge, Guntur.

Kerivi Venkataswami .. .. *Petitioner*
Sirnu Venkataswami and others .. .. *Creditors.*

Notice is hereby given, under section 16, clause 7 of the Act III of 1907, that the abovementioned petitioner has been adjudged an insolvent by an order of the Court, dated the 28th day of March 1912, and the further hearing of the matter is adjourned to 18th April 1912. The creditors will prove their claims on or before that date.

T. VARADARAJULU NAYUDU,
Subordinate Judge.

Temporary Subordinate Judge's Court, Guntur,
29th March 1912.

No 14 of 1911 in the Court of the Temporary Subordinate Judge, Guntur

Nandla Brahmayya .. .. *Petitioner.*
Chilka Rajaraju .. .. *Creditor.*

Notice is hereby given, under section 16, clause 7, of the Act III of 1907, that the abovementioned petitioner has been adjudged an insolvent by an order of this Court, dated the 25th day of March 1912, and the further hearing of the matter is adjourned to 10th April 1912 The creditors should prove their claims on or before that date.

T. VARADARAJULU NAYUDU,
Subordinate Judge

Temporary Subordinate Judge's Court, Guntur,
25th March 1912

No. 6 of 1912 in the Court of the District Munsif, Karur.

Ellappa Naicken, son of Seetha Naiken, residing at Karungalpatty, Ammapatti village, Andipatti zamin, Karur taluk .. .. *Petitioner.*
(1) Kosu Yellayappa Routhan, (2) Sinnappa Routhen *alias* Muhammad Meera Routhen, (3) Thayammal, (4) Nallatha Routhen *alias* Nageor Routhen, (5) Parumal Naicken, (6) Krishna Chetty, (7) Ayan perumal Chetty, (8) Veliayan Chetty *alias* Kamppana Chetty, (9) Noyandappa Naicken and (10) Thambi *alias* Syed Routhen .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court to be declared an insolvent and that the petition is posted to 27th April 1912 for hearing. Any creditor wishing to oppose the same may appear on that date either in person or by pleader.

A. V. RATHNAVELU PILLAI,
District Munsif.

District Munsif's Court, Karur,
28th March 1912.

No. 1 of 1912 (in O.S. No. 1123 of 1910) in the Court of the District Munsif, Karur.

Ramann Gaundan .. .. *Petitioner.*
Karuppan Chetty and four others .. .. *Respondents.*

Notice is hereby given that the abovenamed petitioner has been adjudged an insolvent by an order of this Court, dated 16th March 1912, and that the creditors should prove their debts as soon as possible before Official Receiver, Trichinopoly, by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules.

A. V. RATHNAVELU PILLAI,
District Munsif.

District Munsif's Court, Karur,
28th March 1912.

No. 1 of 1912 in the Court of the District Munsif of Melur at Madura.

P. Sadasivam Pillai .. .. *Petitioner (Debtor)*
The Hindu Permanent Fund, Madura, and six others .. .. *Creditors.*

Notice is hereby given, under section 16 (2) of Act III of 1907, that the debtor above named who is the son of Palaniyandia Pillai, residing in the house west of Kullappa Nayak's chattram in North Velveedhy, Madura, has been adjudged an insolvent by order of this Court, dated the 22nd day of March 1912, on his application dated 24th January 1912; that all the creditors of the abovenamed debtor should prove their debts as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver appointed for this district, namely, Mr. T. S. Ramaswami Aiyangar, First-grade Pleader, New Street, Madura, an affidavit in Form No. 3 of the appendix attached to the Madras Provincial Rules, 1908.

District Munsif's Court, Melur,
28th March 1912. T. K. SUBBIER,
District Munsif.

No. 3 of 1912 in the Court of the District Munsif of Melur, Madura District.

Muniappa Maniyagarar .. .. *Petitioner.*
T. K. M. Muthayya Chetti and four others .. .. .. *Creditors.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Muniappa Maniyagarar, son of Muthayya Maniyagarar, residing at Thonur, Madura taluk, has applied to this Court for being declared an insolvent and that his application is posted for hearing on the 7th May 1912.

Any creditor wishing to oppose the said application may appear before this Court either in person or by vakil on the said date.

District Munsif's Court, Melur,
25th March 1912. T. K. SUBBIER,
District Munsif.

No. 4 of 1912 in the Court of the District Munsif of Melur, Madura District.

Rengaiengar .. .. *Petitioner.*
Muthu Ambalam and six others .. .. *Creditors.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Rengaiengar, son of Thirumalai Aiyengar, residing at Thirumangur, Madura taluk, has applied to this Court for being declared an insolvent and that his application is posted for hearing on the 6th day of May 1912.

Any creditor wishing to oppose the said application may appear before this Court either in person or by vakil on the said date.

District Munsif's Court, Melur,
28th March 1912. T. K. SUBBIER,
District Munsif.

No. 2 of 1911 in the Court of the District Munsif, Srivilliputtur.

Gurusayer .. .. *Petitioner.*
Meeran Boi and others .. .. *Respondents.*

Notice, under section 16, clause 7 of the Provincial Insolvency Act III of 1907, is hereby given that Gurusayer, son of Ramakrishnayer, residing at Valakula Street, North Srivilliputtur, is adjudicated an insolvent by this Court on 22nd December 1911, and further proceedings in the matter will be taken by the Official Receiver, Ramnad, at Madura.

District Munsif's Court, Srivilliputtur,
27th March 1912. V. S. NARAYANA AIYAR,
District Munsif.

No. 15 of 1912 (No. 1 of 1912 on the file of the District Munsif, Pattukkottai) in the Court of the Official Receiver, Tanjore.

Subrahmaniya Aiyar .. .. *Petitioner.*
Govinda Mudaliyar and others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Subrahmaniya Aiyar, son of Panchapakesa Gurukkal Aiyar, residing in Kumbak Pattukkottai, has applied for being declared an insolvent and that his application is posted for hearing to 19th April 1912. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Official Receiver's Court, Tanjore,
28th March 1912. T. R. NARASIMHAMURTI SASTRI,
Official Receiver.

No. 10 of 1912 in the Court of the District Judge, Tinnevelly.

In the matter of O. A. R. Lakshmanan Chettiar and three others.

S. Thomas Srinivasagam and eight others .. .. .. *Petitioners (Creditors),*
O. A. R. Lakshmana Chettiar and three others .. .. .. *Respondents (Debtors).*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the petitioners abovenamed (1) S. Thomas Srinivasagam, son of the late S. Srinivasagam Pillai; (2) Mari Ammal, wife of S. Lazarus Pillai; 3 Samuel Muthusamy Pillai *alias* Ayyathurai Pillai, son of the late S. Thomas Pillai, 4 Poonamal Ammal wife of S. William Pillai; (5) Gnanarathnam Ammal, wife of S. Ramakrishnadoss Pillai, (6) S. John Jesudoss Pillai *alias* Thangh Pillai, son of the late

S Srinivasagam Pillai; (7) Elizabeth Thai Ammal, daughter of S Srinivasagam Pillai; (8) Kothai Grace Ammal, wife of R. D. Devadoss Pillai; (9) Estate of the late S. Srinivasagam Pillai through executors, (a) Samuel Mathuranayagam Pillai *alias* Ayyathurai Pillai (petitioner No 8) and (b) S. V Devanayagam Pillai, son of the late D. Samuel Pillai, all except petitioner No 9, residing at Palamcottah and No 8, residing at Tuticorin, have applied to this Court for declaring the abovenamed respondents, viz, (1) O. A R Lakshmanan Chettiar, son of O A R Arunachalam Chettiar; (2) Minor Odayappa Chetti, son of first respondent; (3) Kasi Chetti *alias* Arunachalam Chetti, son of O A R. Ramaswami Chettiar; and (4) Adikkappa Chetti, son of O. A R. Ramaswami Chettiar, all residing at Pallathur, Elwankottai taluk, Sivagunga Zamin, Ramnad district, second respondent being represented by father and guardian first respondent, insolvents and that their application is posted for hearing to the 2nd day of July 1912

Any creditor wishing to oppose the said application may appear before this Court either in person or by Vakil on the said date

P D. P. OLDFIELD,
District Judge.

District Court, Tinnevelly,
28th March 1912.

No. 1 of 1912 in the Court of the District Munsif, Tirumangalam.

Ramaswami Naicken .. .. *Petitioner*
A. L A R. Arunachalam Chetty through his authorised agent Ramanadhan Chetty and seven others .. .. *Respondents.*

Notice, under clause 3 of section 12 of Act III of 1907, is hereby given that the abovenamed petitioner has applied to this Court to be declared an insolvent, and that his petition is posted to 16th April 1912 for disposal Any creditor wishing to oppose the petition may appear before this Court either in person or by pleader on the said date to state his objections.

G. R SUBBARAYA AIYAR,
District Munsif.

District Munsif's Court, Tirumangalam,
27th March 1912.

No. 1 of 1911 (in O.S No. 481 of 1899) in the Court of the District Munsif, Tiruvati

Ponnagadam Garmastha Reddy, son of Ranga Reddy, resident of Kotthakalva attached to Kalahasti .. .. *Petitioner.*
Row Narasimhanayanimvaru and six others .. .. .. *Creditors*

It is hereby notified that, under section 16 (1), Provincial Insolvency Act, 1907, an order of adjudication in respect of the above petition was made by this Court on the 18th March 1912

P. T. JAGANNADHACHARIAR,
Ag. District Munsif.

District Munsif's Court, Tirupati,
25th March 1912

No. 3 of 1912 in the Court of the District Judge, Trichinopoly.

Syed Abdul Sukur Sahib, son of Syed Abdul Kafur Sahib, Periakadi Street, Trichinopoly Fort .. .. *Petitioner*
Asathulla Sahib and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the District Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 20th June 1912.

C. KUMARACHARAVARTHY AIYANGAR,
Official Receiver.

Office of the Official Receiver, Trichinopoly,
28th March 1912.

No. 11 of 1911 in the Court of the District Judge, Trichinopoly.

Ramalingam Chetty, son of Narayanan Chetty, Kandi Street, Trichinopoly .. .. *Petitioner,*
Kadiresan Chettiar and others .. .. *Counter-petitioners*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent by me on 26th March 1912. All his creditors should prove their debts by delivering or sending by post in a registered cover to the Official Receiver, Trichinopoly, an affidavit in Form No. 9 of the Madras Provincial Insolvency Rules, 1908

C. KUMARACHARAVARTHY AIYANGAR,
Official Receiver.

Office of the Official Receiver, Trichinopoly,
28th March 1912.

No. 9 of 1912 in the Court of the District Judge, Trichinopoly.

R. Marudai Chettiar, son of Rangan Chettiar, shop-keeper, residing in Mettu Street, Pelukeri, Trichinopoly taluk .. .. .. *Petitioner.*
P. R. M. S Sellappa Chettiar and others .. .. .. *Counter-petitioners*

Whereas the abovenamed petitioner has applied to the District Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 12th April 1912.

C. KUMARACHARAVARTHY AIYANGAR,
Official Receiver.

Office of the Official Receiver, Trichinopoly,
26th March 1912.

No. 2 of 1912 in the Court of the Principal District Munsif, Villupuram.

Krishna Aiyar, son of Sundara Sastri of Melkaranai, Villupuram talak .. .. *Petitioner.*
Subbarama Sastri and thirteen others .. .. *Respondents.*

Notice is hereby given that the abovesaid petitioner has presented a petition to be declared an insolvent and that the same is posted to 26th April 1912 for hearing.

Principal District Munsif's Court, Villupuram, 26th March 1912.

V. DANDAPANI PILLAI, *Principal District Munsif.*

No. 1 of 1912 in the Court of the Temporary Subordinate Judge, Vizagapatam.

Kattamuri Venkanna and Kattamuri Suryanarayana .. .. *Petitioners.*
Kandukuri Mangayya and thirteen others .. .. .. *Respondents.*

Notice, under clause 2 of section 12 of the Provincial Insolvency Act III of 1907, is hereby given that Kattamuri Venkanna, son of Bangarayya, and Suryanarayana, undivided son of Venkanna, Komatis, merchants of Bimlipatam have applied for being declared insolvents and that their application is posted to 22nd April 1912 for hearing.

Temporary Subordinate Judge's Court, Vizagapatam, 28th March 1912.

V. V. S. AVADHANI, *Ag. Subordinate Judge.*

No. 1 of 1912 in the Court of the District Munsif, Walluvanad.

Muthuvara Mathil Govinda Krishna Patter .. .. .. *Petitioner.*
Chinnappa Tharagan and others. .. .. *Counter-petitioners.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the abovenamed petitioner Muthuvara Mathil Govinda Krishna Patter, son of K. Krishna Patter, of Perintalmanna amsam and desam, Walluvanad taluk, has applied to this Court for being declared an insolvent and that the petition is posted to 11th June 1912 for hearing.

District Munsif's Court, Walluvanad, 26th March 1912.

U. RAMUNNI MENON, *District Munsif.*

FINANCIAL NOTIFICATION.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 30TH MARCH 1912.

LIABILITIES.			Rs.	A.	P.
Capital paid up			60,00,000	0	0
Reserve Fund			52,00,000	0	0
Public Deposits at Head Office .. Rs.	50,77,703	6 11			
Public Deposits at Branches .. Rs	55,40,712	11 11	106,18,416	6	10
Other Deposits at Head Office and Branches			6,36,46,586	7	11
Bank Post Bills, etc.			14,166	6	7
Sundries			22,34,895	8	3
Total ..			8,88,61,034	14	6

ASSETS.		Rs.	A.	P.
Government Securities		74,66,224	0	0
Other authorised Investments ..		86,176	12	8
Loans on Government and other authorised securities ..		3,24,46,891	7	8
Accounts of credit on Government and other authorised securities .		1,46,75,965	12	8
Bills discounted and purchased ..		1,22,80,740	8	5
Balances with other Banks ..		13,55,290	7	5
Bullion . . .		31,177	6	6
Dead Stock . . .		6,61,356	1	0
Stamps . . .		17,486	14	7
Sundries		10,06,618	10	10
		7,02,46,566	4	4
Cash and Currency Notes at Head Office and Branches*		1,86,14,469	10	3
Total ..		8,88,61,034	14	6

* Including 1,04,483 sovereigns at Rs. 15,67,245.

(By order of the Directors.)

J. SUTHERLAND, *Ag. Chief Accountant.*

W. B. HUNTER, *Secretary and Treasurer.*

Rate for Demand Loans—6 per cent.
Percentage of Cash to Liabilities payable on demand—40·69.

Bank of Madras, Madras, 1st April 1912.

PUBLIC WORKS NOTIFICATION.

UNCLAIMED SUMS.

Notice is hereby given that the following amounts outstanding on the accounts of this division will be credited to Government, if not claimed within three months from the date of this publication :—

Serial number.	Name.	Designation.	Particulars of claim.	Amount. Rs. A. P.	Month from which outstanding	Remarks.
1	K. Sathigada ..	Survey lascar	Travelling allowance for November 1910.	1 0 0	1911, January	
2	Chidambaram ..	Do ..	Travelling allowance for December 1910.	0 10 0	February	
3	A Chiranjivulu ..	Do ..	Travelling allowance for March 1911	1 11 0	July	
4	T. Pydayya ..	Do ..	Do. do	2 14 0	Do.	
5	Venkataswamy ..	Do ..	Do. do	2 14 0	Do.	
6	N. Guruswamy ..	Do ..	Travelling allowance for January 1911	2 14 0	Do.	
7	V. China Venkatana ..	Do ..	Travelling allowance for June 1911	2 10 0	Do.	
8	A. Venkanna ..	Do. ..	Do. do.	0 10 0	Do.	
9	K. Venkatarayulu ..	Do ..	Travelling allowance for October 1911	2 12 0	November.	
10	G Viraswamy ..	Do. ..	Do. do.	0 6 0	Do	
11	M. Somiah ..	Do ..	Travelling allowance for November 1911.	0 2 0	Do.	

Dowlaishwaram, 11th March 1912.

S. BHASKARA AIYAR,
Offg. Executive Engineer, Godavari Conservancy Division.

Notice is hereby given that sums due to the undermentioned coolies who worked on the Anamalai ghat road, V Section, during October 1911, are outstanding in the accounts of this division since November 1911 and if not claimed within three months will be credited to Government.

Name of coolie.	Father's name.	Amount Due. Rs. A. P.
Karumandi	.. Kolly	.. 0 5 4
C Muragan	.. Sami	0 5 4
	Total ..	0 10 8

Executive Engineer's Office, Coimbatore Division, 27th March 1912.

R. W. FORMBY,
Executive Engineer, Coimbatore Division.

MARINE NOTIFICATIONS.

NOTICE TO MARINERS.

No. 13 of 1912.

The following is republished for information.

Presidency Port Office, Madras, 26th March 1912.

H. S. BROWN,
Ag. Presidency Port Officer.

NOTICE TO MARINERS.

BAY OF BENGAL—BURMA.

Port Officer, Akyab, wires :—Master "Kistna" reports Drunken Sailor Rock off Sandoway seemed much higher. Unofficially heard eruption taken place and rock seven feet high. Ferret ordered to investigate

11th March 1912

Port Officer, Akyab, wires :— Reference your 136 Deputy Commissioner, Sandoway, wires.—Syrang reports Drunken Sailor Rock risen seven feet and extended towards buoy, other rocks hitherto submerged have also risen result being a line of rocks over ninety feet long.

Mariners are warned accordingly.

Rangoon, 16th March 1912.

C. GARDNER, Commander R.I.M.,
for *Principal Port Officer, Burma-Rangoon.*

LIST of SHIPPING in the MADRAS ROADSTEAD with their DESTINATION, &c., on the 30th March 1912, as reported by Commanders or Agents at this office.

Ships' names	Tonnage.	Commanders	Destination	When to sail.	Agents
				1912	
S S "Sutlej" ..	2368	Robert Brown ..	Fiji	1st April ..	Messrs. Rost & Co., Ltd.
S S "Clan Leslie"	2499	John Goodwin ..	Calcutta	1st ,, ..	Messrs. Gordon, Woodroffe & Co.
S S. "Rabenfels"	2802	E. Steinert ..	Do	1st ,, ..	Do.
S.S. "Nairnl" ..	2870	R. White ..	Bombay via Coast ..	30th Mar. ..	Messrs. Wilson & Co.

REPORT of VESSELS arrived at and departed from the PORT OF MADRAS from the 23rd to the 30th March 1912.

ARRIVALS.

Date arrived.	Vessel's name.	Tons.	Nation.	Commander's name.	Where from	When left.
1912.						1912
23rd Mar. ..	S.S. "Silesia" ..	3318	A.	G. Nicolich ..	Calcutta	18th Mar.
24th ,, ..	S S. "Santhia" ..	3353	E	J. W. Robertson..	Rangoon	19th ,,
25th ,, ..	S.S "Den of Mains" ..	3761	,,	G Moodie ..	Visagapatam via Coromandel ..	14th ,,
25th ,, ..	S S "Tarsus"	3857	,,	G M Symmers ..	Singapore via Karikal ..	18th ,,
26th ,, ..	S.S. "Caledonia" ..	3430	,,	B. W. H. Snow ..	Calcutta	22nd ,,
26th ,, ..	S.S "Egra"	2345	,,	H. G. Muir ..	Rangoon	22nd ,,
26th ,, ..	S.S. "Clan Leslie" ..	2499	,,	John Goodwin ..	Liverpool via Colombo ..	24th Feb.
28th ,, ..	S.S. "Ekma"	2356	,,	A. R. W. Handcock	Negapatam via Cuddalore ..	24th Mar.
27th ,, ..	S.S. "Nembassa" ..	3039	,,	J. W. Ross ..	London via Colombo ..	24th Feb.
27th ,, ..	R.I.M.S. "Dufferin" ..	3967	,,	W. B Heddlestun	Rangoon	24th Mar.
28th ,, ..	S.S. "Trieste"	3203	A.	N. Ivancich ..	Trieste via Colombo ..	27th Feb.
29th ,, ..	S.S "Nairnl"	2870	E.	R. White ..	Calcutta via Cocanada ..	23rd Mar.
30th ,, ..	S.S. "Sutlej"	2368	,,	Robert Brown ..	Calcutta	26th ,,
30th ,, ..	S.S "Rabenfels" ..	2802	G.	E. Steinert ..	Hamburg via Colombo ..	10th Feb.

DEPARTURES.

Date sailed.	Vessel's name.	Tons.	Nation.	Commander's name	Whither bound
1912.					
23rd Mar.	S S. "Glendhu" ..	2829	E	J. T. Norris ..	Pondicherry
23rd ,, ..	S S "Persina"	2126	,,	J. F Downing ..	Bombay via Coast.
24th ,, ..	S.S. "Silesia"	3318	A.	G. Nicolich ..	Trieste via Colombo.
25th ,, ..	S S "Ulysses"	2851	G	E Kehle ..	Calcutta.
25th ,, ..	S.S "Norfolk"	2666	E	D. Hackley ..	Do
25th ,, ..	S.S. "Caledonia" ..	3430	,,	B. W. H. Snow ..	London via Colombo.
26th ,, ..	S S "Den of Mains" ..	3761	,,	G. Moodie ..	London via Galle, Tuticorin, Suez Canal
26th ,, ..	S.S. "Tarsus"	3857	,,	G. M. Symmers ..	Singapore, Penang and Port Swettenham via Coast.
26th ,, ..	S.S "Santhia"	3353	,,	J. W. Robertson	Bombay via Southern Ports and Colombo.
26th ,, ..	S S "Egra"	2345	,,	H G. Muir ..	Negapatam
28th ,, ..	S.S. "Ekma"	2356	,,	A. R W Handcock	Rangoon
29th ,, ..	S S "Nembassa" ..	3039	,,	J W Ross ..	Calcutta.
31st ,, ..	S S. "Trieste"	3203	A.	N. Ivancich ..	Calcutta via Rangoon
22nd ,, ..	R.I.M S "Dufferin" ..	3967	E.	W. B Heddlestun.	Calcutta

Port Office, Madras,
30th Mar. 1912

M. W. FAREWELL, Commander, R.I.M.,
Deputy Conservator of the Port.

REVENUE NOTIFICATIONS.

NOTIFICATION.

No. 11.—Whereas it has been found necessary to take steps to control the preparation, possession and sale of denatured spirits in the Madras Presidency, the following rules have been framed by the Board of Revenue, under section 2, Act XVI of 1863, and sections 13 and 15 of the Abkári Act I of 1886, in that regard in supersession of those contained in Notifications Nos. 7 and 18, dated 7th February

1910 and 10th October 1910, published on pages 251–252 and 1506–1507 of the *Fort St. George Gazette*, dated 8th February 1911, and 18th October 1910, Part II, respectively. They will come into force from and after 1st August 1912

1. Denatured spirit is spirit rendered effectually and permanently unfit for human consumption by the admixture of light caoutchoucine and crude pyridine bases wholly made from a mineral source, or wood-naphtha, or other special denaturants approved of by the Board of Revenue

2. Denatured spirits are liable to a duty of 5 per cent. *ad valorem*, the duty being calculated on the declared issue price of each consignment at the distillery, less the discount, if any, allowed to purchasers and the duty. Distillers should, when applying for a permit, declare the sale price of the spirit at the distillery for the purpose of calculating the *ad valorem* duty.

3. Denatured spirit may be manufactured by holders of distillery licenses in the Presidency, provided (1) that the light caoutchoucine and pyridine bases to be mixed with the spirit must first be tested and approved in the Board's Laboratory, (2) that they must be kept under lock and key by, and used under the supervision of, the distillery officer, (3) that they must be used in the proportion of ¼ a gallon of light caoutchoucine and ½ a gallon of pyridine bases to 99 gallons of the spirit, and (4) that the spirit shall not be of less strength than 60 per cent. overproof Similar conditions apply to the use of wood-naphtha, in the special cases where its use is permitted, with this difference that one part by volume of crude wood-naphtha of a strength not less than 50 per cent. overproof shall be mixed with nine parts of spirit and that the use of wood-naphtha in a highly purified condition will not be permitted. The Board's previous sanction should be obtained in cases of special methods of denaturation for spirit intended for use in particular arts and manufactures.

4 By "light caoutchoucine" is meant caoutchoucine (such as is at present used as a denaturant), which has been further redistilled so that only those portions of it which boil at or below 220° Centigrade are obtained. The specific gravity of this product should be between ·830 and ·850 at 60° F., and about 95 per cent. should distil at or below 220° C., in the apparatus prescribed for the pyridine distillation test (*vide* clause vi of the specification for pyridine bases appended)

5. Spirit denatured with light caoutchoucine and pyridine bases may be imported by sea, but samples must be submitted to the Board's Laboratory and there certified to be fully denatured before it can be removed from the Custom-house. In the case of imports by sea from other Presidencies a certificate from the Collector of Customs at the port of shipment to the effect that the spirit has been fully denatured may be accepted in lieu of the Board's report. Spirit that is not sufficiently denatured must either be denatured afresh or must pay duty at the full tariff rate. Spirit treated with wood-naphtha or other special denaturants can be imported only with the special sanction of the Board.

6 Licenses (M.S.—1) for sale of spirit denatured with light caoutchoucine and pyridine bases will be issued by Collectors, *free of fee*, to respectable applicants on their showing that they have a legitimate demand for such spirit All such applications should be forwarded to the Collector through the Inspector of the Salt, Abkári and Customs Department of the Circle in which the applicant wishes to hold his license. No such licenses will be issued to persons licensed to sell liquor for consumption on the premises.

7. The holders of M.S.—1 licenses may obtain their supplies of spirit from the custom-house or distillery on production of a written permission (M.S.—2) for the removal of the same from the Collector of the district in which the custom-house or distillery is situated Books of form of applications for such permissions (M.S.—3) will be supplied to them. These applications should be forwarded to the Collectors concerned through the Collector of the district to which the applicant wishes to transport the spirit. The spirit may also be obtained from a depot licensed for the wholesale vend of the spirit in quantities not exceeding 120 gallons at a time or from other M.S.—1 licensees up to a maximum of 20 gallons at a time on presentation of a requisition in form M.S.—3. The licensees are also empowered to sell spirit to one another and to holders of M.S.—1-a licenses up to a maximum of 20 gallons at a time. The transport of spirit thus sold should be covered by a permit to be granted by the seller in each case. Books of permits (M.S.—2) for the transport of the spirit to be obtained from holders of M.S.—1 licenses in quantities exceeding one gallon but not exceeding 20 gallons will be issued to holders of these licenses on application to the Collector of the district in which they carry on their business.

8. Varnish-makers and others requiring spirit denatured with light caoutchoucine and pyridine bases for use in their business, but not for sale, will be given special licenses (M.S.—1-c) on application, supported by evidence as to their requirements through the Inspector of the Circle, to the Collector of the district in which they carry on their business. They will be supplied by distillers or through the custom-house on presentation of a permit (M.S.—2) to be obtained from the Collector on application in form (M.S.—3). These licensees may also obtain their supply of spirit from a depot licensed for the wholesale vend of such spirit in quantities not exceeding 120 gallons at a time or from holders of M.S.—1 licenses up to a maximum of 20 gallons at a time.

9. Holders of M.S.—1 and M.S.—1-a licenses will, on application to the Collector of the district in which they carry on their business, be furnished with books of requisitions (M.S.—3) authorising them to obtain spirit denatured with light caoutchoucine and pyridine bases in quantities exceeding one gallon but not exceeding 20 gallons at a time from holders of M.S.—1 licenses, and in quantities not exceeding 120 gallons from a depot.

10. Similar licenses (M.S.—1-b) will be given to Chemists and others who, for special reasons, require spirit spoiled with wood-naphtha. The procedure will be the same except that (unless the Board has given a special authority to import) the spirit will be obtainable only from local distilleries and that the licensees will be required to enter into a bond (M.S.—4) with the Collector undertaking to use the spirit for the purpose specified and no other. The forms to be used in this case will be M.S.—1-b M.S.—2, M.S.—3. Persons holding these licenses will also be allowed to sell such spirit up to a maximum of one reputed quart at a time, on the use of it being ordered in writing by a competent medical man. Such orders are to be retained by the seller in his stock book until the latter is inspected by an Abkári officer.

11. A special license in form M.S.—1-c will be issued to the Railway Companies in the Presidency for the storage and use of spirit denatured with light coaltar naphtha and pyridine bases and its distribution to such stations on their respective lines, as may be specified in the license, provided that the licensees enter into bond with the Collector undertaking to use the spirit for the purpose specified in the license and no other. The licensees may obtain their supplies of the spirit from the custom-house or distillery on production of a written permission (M.S.—2) to be obtained from the Collector of the district in which the custom-house or distillery is situated on application in form M.S.—3. The spirit may also be obtained from a depot licensed for the wholesale vend of the spirit up to a maximum of 220 gallons at a time on production of a requisition in form M.S.—3. Books of applications or requisitions may be had from the Collector of the district in which the license is held. The Railway Companies will be exempted from taking out separate licenses for individual stations for the possession and use of the spirit received from the M.S.—1-c premises. The transport of spirit should be covered by a permit (M.S.—9) to be granted by the licensees in each case.

12. A special license in form M.S.—1-d will be granted to distillers, who are also manufacturers of denatured spirits, for the wholesale vend of such spirits, manufactured in their distilleries, not exceeding 220 gallons at one time to holders of M.S.—1 and M.S.—1-a licenses and not exceeding 220 gallons at one time to holders of M.S.—1-c licenses on production of a requisition in form M.S.—3. The transport of the spirit so issued shall be covered by a permit in form M.S.—9 to be granted by the depot-keeper in each case.

13. The Customs or Distillery officer or wholesale depot-keeper concerned will send an advice in form M.S.—5 of each issue of denatured spirit that he makes to the Inspector of the Circle to which the spirit is consigned. This advice must be sent promptly at the time of issue. No issue of more than 220 gallons at any one time to any one person is permitted. This limit will in the case of holders of M.S.—1-c licenses be extended to 220 gallons.

14. Unlicensed persons are prohibited from selling denatured spirit, and from possessing more than one gallon at a time. The limit is fixed under section 13 of Act I of 1886. Breach of this rule will subject the offender to the penalties prescribed in the Act.

15. When insufficiently denatured spirit is again denatured under rule 6 *supra*, the importer will bear the expense.

16. The minimum strength at which imported and locally-made denatured spirit can be sold will be 50° over-proof.

APPENDIX.

OFFICIAL LABORATORY TESTS TO ASCERTAIN THE SUITABILITY OF SAMPLES OF PYRIDINE BASES FOR DENATURING ALCOHOL.

I. *Colour.*—The colour must not be darker than that given by two cubic centimetres of deci-normal iodine solution dissolved in one litre of distilled water.

II. *Miscibility with water.*—20 c.c. of the pyridine bases should give a clear mixture with 40 c.c. of water; or else a mixture only so slightly opalescent that, after standing for five minutes, ordinary newspaper type is clearly visible through a layer 15 c.m. deep.

III. *Amount of water present.*—From 20 c.c. of the pyridine bases mixed with 20 c.c. of caustic soda solution (density 1·4), at least 18·5 c.c. of the bases should separate, after having been repeatedly shaken together and allowed to stand.

IV. *Titration.*—Dissolve 1 c.c. of the pyridine bases in 10 c.c. of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot on congo-red paper (the blue colour should at once disappear). At least 10 c.c. of the normal sulphuric acid should be required to produce this reaction. (To prepare the congo-red paper, dissolve one gram of congo-red in one litre of distilled water. Soak filter paper in this and then dry.)

V. *Cadmium chloride reaction.*—Vigorously shake together 10 c.c. of a solution of 1 c.c. of pyridine bases in 100 c.c. of distilled water with 5 c.c. of a 5 per cent. solution of dry fused cadmium chloride. A distinct crystalline precipitate should immediately result.

VI. *Boiling-point.*—Distil 100 c.c. of the pyridine bases in the manner described below. At least 90 per cent. should distil over at or under 140° C.

Method.—100 c.c. of pyridine bases are placed in a short-necked copper flask of about 200 c.c. capacity. The flask is arranged on an asbestos card which has a circular hole of 30 m.m. diameter cut in it. To the flask is attached a fractionating column (consisting of a tube 13 m.m. wide and 170 m.m. long, provided with one bulb) of which the side-tube (issuing 1 c.m. above the bulb) joins a Liebig's condenser of which the cooled part is at least 400 m.m. long.* A standard thermometer is placed in the head of the column so that its bulb occupies the centre of the bulb of the column.

The speed of distillation is adjusted to 5 c.c. per minute, the distillate being received in a graduated glass-cylinder. At least 90 c.c. should distil over at or under 140° C. at a barometric pressure of 760 m.m.

If the barometer varies from 760 m.m., a correction of 1° C. for each 30 m.m. of variation should be applied (*e.g.*, under 770 m.m. of pressure 90 c.c. of distillate should come over at or under 140·3° C., whilst under 750 m.m. the same amount of distillate should come over at 139·7° C.).

NOTE.—Pyridine *proper* is a single definite compound (C_5H_5N) boiling at about 115° C. Pyridine bases are mixtures of pyridine with closely allied compounds boiling at various temperatures. They are cheaper and more effective denaturants than the pure pyridine.

* The above pattern is that specified in the German Government's Regulations and has been suggested for adoption as being a simple form obtainable in every chemical laboratory. The more modern double-surface condensers may, of course, be substituted where available.

Board of Revenue (Separate Revenue),
Chepauk, 27th February 1912.

R. G. A. THOMSON,
Assistant Secretary.

JANMAM REGISTRATIONS.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 52/5 of Kayakkodi desam No. 51 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 5th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 34/3 of Nenmini desam No. 154 of Ponnani taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Palghat Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 18th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 36/1 of Parambil desam No. 123 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 5th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 32/8 of Kuttipuram desam No. 94 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before the 5th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 102 of Kanai desam No. 26 of Chirakkal taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 5th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 63/7 of Orkkateri desam No. 14 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 5th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 18/9 of Cholakkal desom No. 90 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the jenmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 5th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 6/2 of Mattal desom No. 153 of Chirakkal taluk, which was unsurveyed foreshore land and unassessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the jenmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 12th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 11/7 of Akkal desom No. 53 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement, but a portion of which is now found to be occupied will be held by the Tellicherry Divisional Officer in order that the name of the jenmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer under section 3 of the aforesaid Act on or before 5th June 1912 to have the names registered as such.

Malabar Collector's Office, Calicut,
25th March 1912.

C. A. INNES,
Ag. Collector.

NOTICE UNDER SECTION 18, SUB-SECTION (1), CLAUSE (b) OF ACT II OF 1886.

All persons resident or carrying on business in Madras whose incomes are Rs. 10,000 and below per annum are hereby invited under section 18, sub-section (1), clause (b) of Act II of 1886, to prepare under their signatures true returns of their income in the form subjoined and in accordance with the instructions attached thereto and deliver them or cause them to be delivered on or before the 30th April 1912, to the Collector of Income-Tax, Madras.

2. Persons who fail to comply with the above requisition will be assessed on the best information procurable.

Office of the Collector of Income-tax,
Madras, 13th March 1912.

P. NARAYANA MENON,
Collector of Income-Tax.

INCOME-TAX. RETURN K.

Name of payer.	Residence or place of business. In towns, give municipal number of premises and name of street on which the residence or place of business is situated. In districts, give the name of the village.	Sources of income. In this column should be specified separately the sources of income chargeable under Parts I, II, III and IV of Schedule II of the Income-Tax Act II of 1886.	Particulars of the sources of income chargeable under Parts I, II, III and IV of the Act.	Number of shares in each income.	Names of shares.	Amount at gross income derived from each of these sources and the period during which the income from each source has been derived. Amount of gross income.	Period. The year or the portion of the year during which the income has accrued.	Total deductions.	Amount of net profits.	Remarks.
						Rs. A. P.		Rs. A. P.	Rs. A. P.	

Subscription

I, do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned; that none but items declared below to be admissible as deductions have been deducted in arriving at the net profits; that the income under each source has actually accrued within the period stated; and that I have no other source of income liable to income-tax.

STATION (*Signature*).

Dated 1912. (*Designation*).

N.B.—Please give the place of residence with door number and street in addition to the place of business in the second column of the return.

INSTRUCTIONS FOR THE PREPARATION OF THE TRUE RETURNS OF INCOME REFERRED TO ABOVE.

(*Notification No. 216, dated 17th April 1895, published on page 489, Part I of* Fort St. George Gazette, *dated 30th April 1895.*)

(1) In the case of a firm, the ordinary designation of the firm should be entered in column 1.

(2) If the person or firm making the return has several places of residence or business, they should all be mentioned in column 2, the principal place of residence or business being specified.

(3) Column 3 should show all sources and amounts of income, specifying separately those chargeable under Parts I, II, III, IV of Schedule II of the Act, and the number of shares in each income and the names of sharers. In this column should be entered in detail every separate source of income accruing and arising in British India. Salaries, pensions, annuities and gratuities are chargeable under Part I, interest on Government and other securities under Part III and other sources of income, including the rental-value of buildings occupied by owners calculated under section 24 of the Act, are chargeable under Part IV of Schedule II of the Act.

(4) In column 4 should be entered the gross income accruing and arising during the year ending on the day on which the person's accounts have been last made up or if the person's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the 31st day of March. In this column, the period during which the income from each source has been derived should be specified.

(5) Against the gross receipts, no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned, nor on account of the maintenance of the assessee himself or his family or domestic establishment; nor shall any deduction be allowed on account of any tax, rate or cess to which the assessee is liable, other than a tax or rate imposed on the assessee, in respect of his ownership of any buildings or lands not used for agricultural purposes under sections 129, 145, 148, and 149 of Act III of 1904 (Madras), sections 63 and 75 of Act IV of 1884 (Madras), section 97 (i) and (n) of Act V of 1884 (Madras) and section 17 of Act XIII, 1889 (India). (Notification No. 216, dated 17th April 1895, published on page 489, Part I of *Fort St. George Gazette*, dated 30th April 1895.)

(6) A deduction for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company should not be excluded from column 4, but should be included in the column headed "Total deductions" and supported in the insurance case by a receipt for such deduction or payment.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE ADMISSIBLE.

(a) In the case of trades or professions.

(1) Sums actually expended in the repairs of implements, utensils or articles used solely for the purpose of the profession or trade.

(2) Sums expended in insuring or keeping insured the buildings, machinery and plant, implements and stock used for the purpose of the profession or trade. The deduction is confined to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(3) The amount of rent paid for any premises exclusively used for such profession or trade.

N.B.—Where they are not exclusively used for such profession or trade, only a *fair* proportion of such rent is admissible for deduction.

(4) The amount actually expended on repairs and renewals of such premises, if the repairs and renewals are at the cost of the assessee. The assessee must be prepared to prove the amount spent by means of vouchers.

(5) The amount expended as salaries of persons employed solely and exclusively in the profession or trade. When a firm has transactions both in and out of India and realizes profit in both by means of an establishment maintained in India in common for both, only a proportionate deduction is allowed (the exact proportion of which will be determined by the assessing officer in each case).

(6) The amount of any loss in trade or of the stock in trade actually written off during the year. In cases where there is loss in one trade or profession and profit in another, the loss may be set off against the profits, and any excess loss deducted. So also loss under any one part of the schedule may be set off against income under any other part.

(7) The amount of any bad debt (or debts) *bond fide* and upon reasonable grounds written off as irrecoverable within the year, provided—

(i) that such bad debt (or debts) has been regularly brought forward in the ledger from year to year from the date on which the debt arose;

(ii) that it has not been written off to profit and loss before; and

(iii) that when once a particular debt has been *bond fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the next or any succeeding year.

Note.—In writing off bad debts against the income of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(8) Interest paid on borrowed capital. The assessee may be required to satisfy the assessing officer that only capital actual employed in his trade is taken into account in this connection.

N.B.—When the whole capital is not exclusively employed in the trade, only a fair proportion of the interest paid shall be deducted.

(9) Such miscellaneous and contingent charges as Commission or Discount—
Postage Telegraphic, Law, Advertising and Stationery charges.
Shipping, Freight, Railway and other Transit charges

N.B.—The nature of the charge and the amount incurred under each should be distinctly demonstrable.

(10) Payments actually made to Insurance Companies for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company, but not those set aside to form an Insurance Fund.

(11) Charges incurred in providing tiffin for assistants, clerks and constituents.

(12) Amount actually expended from the profits of the year on ordinary maintenance, repair to machinery and plant.

(13) Such amount as may be actually set apart from the profits of the year for depreciation up to a limit of 10 per cent. on the value of the machinery and plant.

N.B.—Care should be taken to see that the deduction allowed represents the repairs, and depreciation of only one year, *i.e.*, the year the income of which is assessed.

(b) In cases of houses owned and let by the owner for rent.

(1) Sums expended in insuring or keeping insured such houses, the deduction being confined only to the premia (including sub-scriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(2) Actual expenditure during the year on repairs and renewal of houses, if such repairs are at the cost of the assessee, but not depreciation in the value of such buildings.

(3) Sums expended in collecting the rent not exceeding 6 per cent. of the gross rental. The deduction applies only to direct payments.

(4) Any interest payable to a mortgagee not in possession, whether the interest has or has not been actually paid during the year.

(5) Any rent or quit-rent paid by the assessee on account of such houses or their sites. (Notification No. 89, dated 20th February 1895, printed on pages 208 and 210, Part I of *Fort St. George Gazette*, dated 5th March 1895).

(c) In cases of houses occupied by the owner for dwelling purposes under section 24 of Act II of 1886.

(1) When buildings are occupied by their owners as dwelling houses, five-sixths of the estimated annual rent thereof shall be added to the net income under Part IV and the sum total assessed, provided that, where five-sixths of the annual rental value exceeds 10 per cent. of the assessee's income from all sources whether taxable or not, the excess shall be deducted from the five-sixths of the rental value and the remainder added to the net income under Part IV.

(2) Houses reserved for the use of the owner, but not occupied by him during the period which serves as the basis of assessment.

N.B.—The term *renewal* as used in the return refers only to such works as are intended to put the building into the same state as it was in when it was originally constructed, while any additional accommodation provided or any material alteration to the plan of the building shall be treated as an addition.

When a portion of the house is occupied by the owner and the remainder let out on hire, the portions should be treated as if they were separate houses and deductions allowed accordingly, *i.e.*, either a fair of the annual rent-value or actual expenditure on repairs and renewals, as the case may be.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE *NOT* ADMISSIBLE.

(1) Amounts expended by Vakils on the purchase of Law books and stationery.
(2) Amounts set apart to form a Renewal Fund in cases where allowance is made for repairs under the rules.
(3) Amount set apart as a Reserve Fund out of profit to meet anticipated or contingent losses.
(4) Amount spent on or set apart for repayment of debts.
(5) Interest on capital put in by the partners of the firm.
(6) Partner's allowances.
(7) Bad or doubtful debts not written off.
(8) Any set off out of the profits of the year on account of ascertained losses of previous years.
(9) Public or local rates, cesses or taxes other than such taxes or rates as under paragraph (5) of the instructions given above may be deducted. Notification No. 89, dated 20th February 1895, printed on pages 208 and 210, Part I of *Fort St. George Gazette*, dated 5th March 1895.
(10) Cost of maintenance of the assessee himself or his family or domestics.
(11) Rents paid to dependent relatives.
(12) Christmas presents to domestic servants.
(13) Subscription to clubs, charities and schools, etc.

(14) Tiffin expenses of partners of a firm when these can be separately ascertained
(15) Interest not received in cash, a bond being taken for the same.
(16) Deductions for depreciation in the value of buildings
(17) Payments made to form an Insurance Fund against future losses.
(18) Outlay on the purchase of machinery, plant, etc

MILITARY NOTIFICATION.

REPORT OF DESERTION.

Report of a deserter or absentee without leave from the 1st Seaforth Highlanders of His Majesty's Service, dated at Agra, this 22nd day of March 1912.

Number, rank, and name, 6161, Drummer James Duncan Glen; age, 23 years 5 months; height 5 feet 9 inches; colour of complexion, fresh; hair, light brown; eyes, blue; trade, message boy; date of enlistment, 29th October 1908; place of enlistment, Edinburgh, Scotland; parish and county in which born, St George's, Edinburgh, Midlothian; date of desertion or absence, 16th March 1912; place of desertion or absence, Agra, India; mark, none; under nine years' service

E. A. COWANS, Lt.-Col.,
Commanding 1st Battalion, Seaforth Highlanders.

POST OFFICE NOTIFICTION.

NOTIFICATION

EXTRACT from the *Gazette of India*, dated 23rd March 1912.

POST OFFICE.

Calcutta, the 20th March 1912.

No. 964-*Ap.*—Mr. W. A. Smith, Superintendent of post offices, 4th grade, is granted privilege leave for three months combined with leave on private affairs for three months, with effect from the 15th April 1912 or from the date on which he may avail himself of it.

Mr. T. Marimuthu Pillai, clerk, office of the Postmaster-General, Madras, is appointed to officiate as Superintendent of post offices, 4th grade, during the absence on combined leave of Mr. W. A. Smith, or until further orders

C. STEWART-WILSON,
Director-General of the Post Office of India.

OFFICIAL ADVERTISEMENTS.

NOTIFICATION.

All indents for rubber stamps, pads and tin boxes and all applications for repairs thereto should, from 1st April 1912, be made to the Superintendent, Government Press, Madras, and not to the Superintendent of Stationery as hitherto. Demands for ink and brushes for rubber stamps should be included in the annual indents for stationery on the Superintendent of Stationery.

Stationery Office, Madras,
26th March 1912.

A. R. CUMMING,
Superintendent of Stationery.

TENDERS FOR SPECIAL REPAIRS TO JUNCTION CANAL.

TENDERS will be received by the Executive Engineer Chingleput Division, at Chepauk, up to 15th May 1912 for special repairs to Junction Canal; estimate Rs. 20,500.

Office of the Executive Engineer, Chingleput Div.,
26th March 1912.

R. A. SRINIVASA AIYANGAR,
Executive Engineer, Chingleput Division.

TENDERS FOR CLOSING BREACHES, Etc.

TENDERS will be received by the Executive Engineer, Chingleput division, at Chepauk, up to 20th April 1912, for closing breaches and strengthening the west flood bank of the Buckingham Canal from miles 5/3 to 10/1; estimate Rs. 19,500.

Office of the Executive Engineer, Chingleput Div.,
26th March 1912.

R. A. SRINIVASA AIYANGAR,
Executive Engineer, Chingleput Division.

FLOTSAM STATEMENT I (1912).

Date.	Description of articles found and number.	Dimensions.	Where found.	Condition of article when found.	Expenses incurred in recovering	Remarks
1912 6th February	One cotton tree .	Sixty feet length, average circumference 6 feet.	Washed ashore near Vakalapudi Light-house	Good and intact	...	

It is hereby notified that the above cotton tree was sold in public auction on the 6th February 1912 for Rs. 4 and the amount was remitted to the Treasury to the credit of Minor Ports Fund in accordance with the provisions of Act VII of 1880.

Persons who have a claim to the above will appear before the undersigned within six months from the date of this notification with the necessary proofs as to their title.

Cocanada, 19th March 1912.

J. H. WHITE,
Port Officer.

FLOTSAM STATEMENT No 2 OF 1911.

Date	Description of articles found and number	Dimensions.	Where found.	Condition of articles when found.	Expenses incurred in recovering
					Rs. A. P.
30th December 1911	One cask of ground-nut oil.	3½ × 2½ diameter ..	In the sea within port limits	Good and intact .	4 0 0

It is hereby notified that (the contents of the above cask being of a perishable nature) it was sold in public auction on the 30th December 1911 at 11 A.M. for Rs. 60 and the amount after deducting expenses of recovery and salvage at 10 per cent was remitted to Treasury to the credit of Minor Ports Fund under Act XV of 1908.

27th March 1912.

J. H. WHITE,
Port Officer, Cocanada.

TENDERS FOR SUPPLY OF INDIAN STEAM COAL.

SEALED tenders for the supply by contract from 1st May 1912 to 31st March 1913 of Indian Steam Coal of the estimated quantities specified below, at the Ports mentioned, will be received by the Director of the Royal Indian Marine at his office in the Royal Indian Marine Dockyard, Bombay, up to 3 P.M. (Standard Time) on Tuesday the 23rd April 1912, after which hour no tender will be received:—

	Estimated quantity. tons.
Bombay	
Calcutta	15,200
Colombo	13,100
Karachi	650
Madras	1,700
Rangoon	700
	6,500

2. It will not be necessary for tenderers to tender for all ports, but for such port or ports as they may desire.

3. The coal tendered must have a calorific value of not less than 7,000 calories or 12,600 British thermal units with ash not exceeding 15 per cent., or the evaporative power of the coal must be not less than 7 lbs. of water per lb. of coal with ash not exceeding 15 per cent.

4. Tenders must be accompanied by a Bank of Bombay receipt for the amount to be deposited or by Government loan paper, which is not to be endorsed to any Government officer, but to stand in the name of the owner, interest being made payable at the Bombay Treasury. Tenders must be sent by registered post; if forwarded in any other way they will not be received. Informal tenders will be rejected and no reason will be assigned for the rejection of any tender. The Director of the Royal Indian Marine does not bind himself to accept the lowest or any tender.

5. Any tender containing a conditional clause contrary to these requirements or making stipulations not provided for either in this notice or the printed tender and schedule forms will be summarily rejected.

6. Printed tender forms, and any other information in connection with this contract can be obtained at this office, and the forms can also be had from the Deputy Director of the Royal Indian Marine, Calcutta; Port Officer, Karachi; Presidency Port Officer, Madras; and from the Principal Port Officer, Burma, Rangoon.

7. The attention of all tenderers is invited to the necessity of carefully observing the conditions mentioned in this notice.

8. Each tender is to be superscribed "Tender for supply of Indian Coal."

Royal Indian Marine Dockyard, Bombay,
23rd March 1912.

W. LUMSDEN,
Director of the Royal Indian Marine.

MEDICAL DEPARTMENT.

TENDERS FOR FIREWOOD.

SEALED tenders for the supply of firewood to the hospitals specified in the subjoined schedule, for the period from 1st May 1912 to 31st March 1913 will be received by the Personal Assistant to the Surgeon-General with the Government of Madras up to 12 o'clock noon on *Monday, 15th April 1912*, and opened in the presence of those who may choose to attend at the office of the Surgeon-General with the Government of Madras in Temple Gardens, Royapettah, Madras, S.W.

2. Cover to be superscribed "Tender for supply of Firewood to the Madras Government Hospitals and Lunatic Asylum."

3. Tender must not only contain the rate but the total value of the item of supply.

4. Tender must be accompanied by an earnest security money of Rs. 300 (in Government promissory note or Bank receipt); and, in default of such deposit, the tender will be rejected, nor will any tender be received after the date fixed for the opening of tenders. *No cash will be received.* This deposit will be returned to the unsuccessful tenderers immediately and to the others as soon as they have lodged the security mentioned in paragraph 6.

5. No tenderers shall be allowed to withdraw their tenders for the space of thirty days from the date thereof; and, in the event of their so doing, their deposit shall be forfeited to Government.

6. The successful tenderer must, within three days from date of receiving intimation that his tender has been accepted, lodge security, viz., 10 per cent. on the total value of the article, failing which his deposit will be forfeited to Government.

7. No advance of cash will be made to the contractor.

8. Bills on presentation will be passed by the Accountant-General for payment at the Madras Bank after delivery of the article.

9. A fine not exceeding Rs. 50 will be levied for any infringement of the stipulations of the bond, and, if frequently repeated, the contract will be annulled and the security confiscated to Government.

10. The contract must not be sublet. The contractor's security will be returned to him immediately on completion of his contract.

11. The Surgeon-General reserves to himself the right of rejecting tenders without assigning any reason for so doing.

12. The successful competitor will be required to pay the value of the proper stamp duty on the contract.

13. The Government promissory notes lodged as earnest money or security deposit for a period of twelve months or less shall not be endorsed over to the Surgeon-General with the Government of Madras, but shall remain in the name of the depositor. Government will appropriate or cancel the notes as per G.O. No. 2356, dated 31st March 1890, authority to that effect being duly entered in the contract or other documents executed by the depositor.

14. With reference to the stipulations contained in the preceding paragraph No. 13, the tenderer should attach a certificate to his schedule to the following effect:—

"I, the tenderer, agree to have the earnest security, if in the Government promissory notes, confiscated to Government in case of my failure to undertake the contract."

SCHEDULE.

Institutions.	Firewood.		Earnest security money.	Remarks.
	Probable requirement of each institution during the year	Probable quantity to be tendered for by the contractor		
	tons.	tons.	Rs.	
General Hospital	220	624	300	(a) Information as to dimensions, etc., of firewood may be had on personal application at the hospitals concerned. The wood must be well dried and ready for use. (b) There should be *only one rate* for the requirements of all the institutions irrespective of size, etc., of wood. (c) The Medical Officers in charge of the institutions will indent on the contractor for the quantity they need from time to time during the year. (d) The contract rate should include delivery charge.
Maternity Hospital .. .	110			
Veneral Hospital ..	18			
Ophthalmic Hospital	41			
Leper Hospital . ..	55			
Lunatic Asylum, Madras ..	180			

(By order.)

O. A. F. HINGSTON, Captain, I.M.S.,
Personal Asst. to Surgn.-Genl. with the Govt. of Madras.

Madras, 23rd March 1912.

RECOVERY OF WRECKS.

Notice is hereby given, under section 76 of Act VII of 1880, that the undermentioned property has been salvaged within the limits of the Port of Madras, and claimants should submit their claim within a week's time from the date of the circular and remove the articles claimed within the close of the month on payment of the salvage charge. Should they fail, the articles will be sold in the following month by the Engineer No 2, Port Trust, Madras.

Description of articles	Mark.	Date of recovery.	Place of recovery
One flat iron bar	Nil	22nd March 1912.	Within the Madras Harbour.
One square iron bar	"	22nd "	
One jungle wood plank	"	22nd "	
Two zinc roofing sheets, 3½' × 3½'	"	22nd "	
One pot sleeper	"L R, over G, "and "Madras" on right.	23rd "	
One jungle wood plank	Nil	23rd "	
Three wooden sleepers	"	23rd "	
One flat iron bar	"	24th "	
One square iron bar	"	24th "	
Two jungle wood planks	"	25th "	
Two jungle wood squares	"	25th "	
One wooden sleeper	"	25th "	
Two bundles zinc sheets	"	25th "	
Four flat iron bars	"	25th "	
One jungle wood plank	"	26th "	
Two bundles zinc sheets	"	26th "	
Twenty-five flat iron bars	"	27th "	

[illegible],

[illegible] 1910-[illegible] 7-[illegible] [illegible] 76-[illegible] [illegible] [illegible] [illegible] [illegible], [illegible] [illegible] [illegible]

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[A Catalogue of all Madras Government Publications available for sale may be obtained gratis from the Government Press, Madras.]

[The amounts within parentheses are for packing and postage.]

List of Books published from 1st October 1911 to 31st March 1912

PUBLIC DEPARTMENT.

Monthly Lists of Civil Servants in the Madras Presidency, corrected up to 1st October 1911 to 1st March 1912 Royal 8vo. Each As. 2. (3 p.)
Quarterly Civil Medical List. Corrected up to 30th September and 31st December 1911 Royal 8vo, paper cover. Each As. 12 or 1s 3d (1 a.)
Report on Vaccination for 1910-11 Foolscap folio, board As 12 (1 a.)
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Records of Fort St. George, Quarterly Correspondence, Military Department, 1755, Foolscap folio, board. As. 14 or 1s 2d (3 as.)
Records of Fort St. George Diary and Consultation Book, 1679-1689, containing Memorials of the Affairs visiting Metchlepatam and Madapolu and the factories in the Bay. Foolscap folio, board. Rs. 2-4 or 3s. 6d. (3 as.)
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Report on the Administration of the Madras Presidency for 1910-11. Foolscap folio, cloth, lettered. Rs. 3-4. (6 as.)

JUDICIAL DEPARTMENT.

Civil Judicial Acts prescribed for the Civil Judicial Tests of the Special Tamil Examinations of the Government of Madras. Published 1911. Royal 8vo, board. Re. 2-8 or 3s. 9d. (7 as.)
Lists showing the names of Towns and Villages in Registration Districts—
North and South Malabar and South Canara. Corrected up to 31st August 1911. Foolscap folio. Each As. 4. (1 a.)
Salem Foolscap folio, board. As. 12 (1 a.)
Lists of corrections. Nos. 7 and 8, dated 20th July 1911 for Chittoor, No. 13, dated 21st December 1911, for Madanapalle, No 14, dated 21st December 1911, for Hindupur, No 17, dated 21st December 1911, for Uralı; No. 20 dated 4th April 1911, for Arakondapalle; No. 22, dated 14th June 1911, for Gudur, No. 24, dated 7th July 1911, for Kottapatnam; No 31, dated 7th July 1911, for Addanki; No. 33, dated 7th July 1911, for Repalle, No 9, dated 30th June 1911, for the district of Cuddapah; Nos 31, 35 and 36, dated 28th July 1911, for the district of Guntur, No 31, dated 1st July 1911, for Bhavani, Nos. 39, 36 and 37 for Coimbatore; No 35, dated 22nd January 1911, for Satlur, Nos. 23, dated 28th April 1911, for Repalle, No. 37, dated 6th May 1911, for Chikkalurcut and for Gunjam, Nos. 1 and 2 to Sarada. Ganjam district; No. 11 for Nellore. Each Pies 6 (6 p.). Nos. 10, 14 and 29 to the List for the North Arcot District Each Pies 6. (6 p.) Twelfth List As 2 (6 p.) Lists Nos 1 to 7 to the List for the Tanjore District. Pies 6 (6 p.) each Electors' Lists. Area.) (6 as)
Madras Jail Manual, 1899 38th list of corrections. Pies Six 1/2. (6 p.)
Quarterly List of Officers of the Jail Department, Madras Presidency. Corrected up to 30th September 1911 and 1st January 1912. Royal 8vo, paper cover. Each As 8 (1 a.)
Quarterly List of Officers on the Registration Department Corrected up to 1st October 1911 and 1st January 1912. Imperial 8vo Each As 8. (1 a.)
Record of the Administration of Civil Justice for 1910 Foolscap folio, board As. 12 (1 a.) a.)
Report on the Administration of Criminal Justice for 1910 Foolscap folio, board. As 12 (1
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REPORT ON THE ADMINISTRATION OF ABKARI REVENUE IN THE MADRAS PRESIDENCY FOR 1910-11. Foolscap, board. Re 1-2-0 (3 *sh*)

REPORT ON THE ADMINISTRATION OF SALT REVENUE IN THE MADRAS PRESIDENCY FOR 1910-11. Foolscap, board. As 10. (2 *sh*)

CENSUS OF 1911. Royal 8vo. Paper cover. Village Statistics, Gantur, Madura, South Canara, Bellary and Kurnool. Each As 8 (1 *s.*), Cuddapah As. 9. (1 *s*); South Arcot As. 14. (1 *s*); Coimbatore As 11. (2 *sh.*) Chingleput District, Re. 1-2 (2 *sh*); North Arcot District, Re. 1-2. (2 1 *sh.*), Salem District, Re. 1-2. (2 *sh.*), Godavari District, Re. 1-2 (1 *s*), Kistna District, Re 1 (1 *s*) Malabar District, Re. 1-2. (1 *s.*) Chittoor District, Re. 1-6 (3 *sh.*), Tanjore District Re. 1-4 (2 *sh*), Vizagapatam District, As. 12 (2 *sh*).

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List of new books published during the current quarter.

LEGISLATIVE DEPARTMENT.

CHRONOLOGICAL TABLES AND INDEX OF THE INDIAN STATUTES, Vol. II, Edition 1911. Royal 8vo. cloth Rs. 3 or 7s. 6d. (12 as.)
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LIST NO. II OF 1911. DATED 31ST DECEMBER 1911. ADDENDA ET CORRIGENDA TO LIST OF GENERAL RULES AND ORDERS. Royal 8vo. Stitched. 3a. 9p. (1a.).

List of Books published from July to December 1911.

LEGISLATIVE DEPARTMENT.

ACT NO. II OF 1834 (SECRETARIES TO GOVERNMENT), with footnotes. Annas 1. (1 a.)
ACT NO. IV OF 1837 (PROPERTY IN LAND), with footnotes. As. 1-6. (1 a.)
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THE INDIAN PETROLEUM ACT, 1899 (VIII OF 1899), as modified up to 1st July 1911. As. 1-3. (1 a. 3 p.)
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VACANCIES.

APPLICATIONS are invited from candidates who have passed Deputy Surveyor's and Field Surveyor's tests of the Survey Department for the undermentioned posts for a period of two months for the block survey and demarcation of wet areas in whole inam and proprietary villages in the South Arcot district :—

(1) One Deputy Surveyor on Rs. 30.

(2) Four Field Surveyors on Rs. 15 each.

Applicants should state their age and furnish copies of testimonials from the officer under whom they were last employed.

Preference will be given to men who have done field work in the Survey Department. Men in service should apply through the proper channel. A knowledge of theodolite and circumferenter work and traverse plotting is necessary for the Deputy Surveyor.

The application should reach the undersigned not later than the 15th April 1912.

South Arcot Collector's Office,
26th March 1912.

M. AZIZ-UD-DIN SAHIB,
Collector.

APPLICATIONS are invited from certificated Sanitary Inspectors for the post of Sanitary Inspector in Pattikonda taluk, Kurnool district. The pay of the appointment is Rs. 45 *plus* a pony allowance of Rs 15 a month. Applications should reach the undersigned not later than 30th April 1912 and should be accompanied with testimonials. Knowledge of Telugu is essential.

Kurnool, 13th March 1912.

E. S. LLOYD,
Ag. Collector.

APPLICATIONS are invited from candidates who have passed the Lower Subordinate Test of the College of Engineering for the post of temporary Draughtsman on Rs. 40 which will fall vacant in the East Kurnool Forest division from 1st April 1912. Men who have knowledge of Forest work will be preferred.

District Forest Office, East Kurnool Dvn.,
14th March 1912.

K. ASWATHAM NAYUDU,
District Forest Officer.

APPLICATIONS are invited for the post of a Draftsman in the District Forest Office, Madura, on Rs. 30 per mensem. The appointment is temporary but is likely to continue for some years and the pay may shortly be raised to one of Rs. 35—1—45. The applicant must have passed the Draftsman's test of the Engineering College, Madras. Preference will be given to those who have had experience in District Forest Office work. Copies of testimonials should accompany.

District Forest Office,
Madura, 16th March 1912.

H. B. BRYANT,
District Forest Officer.

APPLICATIONS are invited for a Clerk's place on Rs. 20 in the Forest Branch of the Bellary Collector's office. A knowledge of Telugu or Canarese is essential. None but passed candidates need apply.

Bellary Collector's Office, Forest Branch,
26th March 1912.

V. ALVAR CHETTY,
District Forest Officer.

APPLICATIONS for the post of Forest Surveyor on Rs. 60 per mensem (travelling allowance only admissible when travelling outside the prescribed circle of duty) are invited from passed candidates of the Civil Engineering College, Madras, or other recognised institutions. The appointment though borne on temporary establishment will continue for some years.

20th March 1912.

A. W. LUSHINGTON,
Conservator of Forests, Northern Circle.

APPLICATIONS are invited for the posts of Temporary Draftsmen and tracers on Rs. 30 and Rs. 25 respectively in this division.

Office of the Godavari Western Division, Chettipet,
12th March 1912.

A. H. MORIN,
Executive Engineer, Godavari Western Division.

APPLICATIONS are invited from candidates who are qualified under the Examination rules to take up the post of a temporary Draftsman in this division on Rs. 30 per mensem.

Dowlaishwaram, 20th March 1912.

C. T. MULLINGS,
Executive Engineer, Godavari Northern Division.

APPLICATIONS from candidates who hold certificates of Sub-Overseer's test of the College of Engineering, Madras, are invited for a temporary Draftsman's post on Rs. 30 per mensem now vacant in this office.

The appointment will last about four months.

Applications will be received up to 15th April 1912.

Executive Engineer's Office, Kistna Western Div., Bezwada, 23rd March 1912.

J. B. LUTMAN,
Executive Engineer, Kistna Western Division.

APPLICATIONS are invited from candidates who have passed the Sub-Overseer and Surveyor's test or the Lower Subordinate's test of the College of Engineering, Madras, for a Surveyor's place on Rs. 50 per mensem for the investigation of Srivaikuntam anicut system.

The appointment is to last for four months.

The selected candidate will be allowed travelling allowance for joining the appointment, but no travelling allowance for return journey will be allowed.

No applications received from unpassed candidates or received after 10th April 1912 will be considered.

Office of the Executive Engineer, Tinnevelly division, Palamcottah, 18th March 1912.

M. LOAM,
Executive Engineer, Tinnevelly Division.

WANTED, for the Government Workshops, Dowlaishweram, a temporary Draftsman on Rs. 30 per mensem for a period of four months from the 15th April 1912.

None but those who are duly qualified under the Examination rules need apply.

Applications with copies of testimonials should reach the undersigned not later than the 5th April.

Preference will be given to men possessing previous departmental experience.

Godavari Eastern Division Office, Dowlaishweram, 24th March 1912.

C. L. BUSHELL,
Executive Engineer.

APPLICATIONS are invited from candidates duly qualified under Examination rules for the posts of two Sub-Overseers for twelve months from 1st April 1912 each on Rs. 25 *plus* Rs. 15 (conveyance allowance) to work as Channel Superintendents on Tungabhadra Irrigation channels in the Hospet Sub-division.

Applications will be received up to 1st July 1912.

Office of the Executive Engineer, Bellary Division, 29th March 1912.

P. N. A. LUCAS,
Executive Engineer.

APPLICATIONS are invited from candidates duly qualified under Examination rules for the post of a temporary Draftsman on Rs. 40 for twelve months from the 1st April 1912 for the Penukonda sub-division. Candidates who have passed the draftsman's test in the College of Engineering, Madras, need alone apply.

Office of the Executive Engineer, Bellary Division, 29th March 1912.

P. N. A. LUCAS,
Executive Engineer.

VACANCIES exist in Secunderabad M.W.S. for qualified men as temporary Sub-Overseers.

Apply with testimonials to

25th March 1912.

R. St. J. GILLESPIE, Major, R.E.,
Garrison Engineer, Secunderabad.

APPLICATIONS are invited from candidates who have passed either the Sub-Overseer and Surveyor's test or the Lower Subordinate test of the College of Engineering, Madras, for acting Sub-Overseers' posts, Third Grade, with a prospect of being made permanent after a suitable probationary period.

Bezwada, 26th March 1912.

W. J. J. HOWLEY,
Superintending Engineer, II Circle.

APPLICATIONS are invited from candidates who have passed at least the Matriculation examination or secured at least 50 per cent. of the marks in each of the subjects at the School Final examination for a temporary clerk's post on Rs. 15 in the Chittoor sub-division of the Tank Restoration Scheme division, IV Circle, head-quarters, Chittoor. The appointment is expected to last for some years.

Applications should reach the undersigned not later than the 3rd proximo.

Office of the Superintending Engineer, IV Circle, Coimbatore, 11th March 1912.

W. M. ELLIS, Col.,
Superintending Engineer, IV Circle.

It is hereby notified that the posts of temporary clerk and tour clerk to the Additional Superintendent in this office have been filled up.

Office of the Superintendent, Archæological Survey, Southern Circle, Madras, 21st March 1912.

P. V. JAGADISA AIYAR, *for Superintendent.*

APPLICATIONS are invited for the post of Manager, Municipal Office, Vellore. The salary of the post is Rs 40 rising to Rs 50 by annual increment of one rupee. Applications will be received up to the 15th April and the successful candidate will be required to furnish a cash security of Rs 150.

Only those who have passed the Account Test, Lower Grade, and the Translation Test, Lower Grade, in Tamil need apply.

Municipal Office, Vellore, 25th March 1912.

MR. HABIBULLAH, *Chairman.*

APPLICATIONS are invited for the post of a Typist in the Office of the Deputy Inspector-General of Police, Central Range, Bellary. Pay Rs. 20—1—25; Rs 25—1—35; Rs 35—1—50 according to qualifications.

None but those who have passed the Matriculation or higher examinations need apply.

Candidates who have passed the Advanced or Intermediate Test in Type-writing and who have previous office experience will be accorded preference.

Applications will be received up to the 15th April 1912.

Office of the Dy. Inspr.-Genl. of Police, Central Range, Bellary, Camp Chandragiri, 15th March 1912.

G. W. LANE, *Ag. Dy. Inspr.-Genl. of Police, Central Range.*

APPLICATIONS are invited from candidates, who possess the general educational qualifications required under the Public Service Notification, for the post of Type-writing Clerk in the Chemical Examiner's office, Madras. Candidates must also have passed the Government Technical Examinations in Type-writing. Salary Rs. 20 rising to Rs. 25, or Rs. 25 rising to Rs 35 per mensem according as the candidate has passed the Elementary or the Intermediate Examinations in Type-writing.

Chemical Examiner's Office, Madras, 18th March 1912.

A. MILLER, Major, I.M.S., *Chemical Examiner.*

PRIVATE ADVERTISEMENTS.

I INTEND moving the High Court after the 28th proximo to be enrolled as a Vakil thereof.

Madras, 7th March 1912.

T. V. KRISHNAN NAIR.

ON or after the 1st May, I intend moving the High Court for my enrolment as a Vakil.

Madras, 25th March 1912.

PARTHASARATHI, L. S.

AFTER the 10th April 1912, I intend moving the High Court, Madras, to enrol me as a vakil thereof.

Mylapore, 22nd March 1912.

BUDUGUR SOMAIYA.

BANK OF MADRAS.

The following change in the Bank's Staff is hereby notified :—

Mr. J. Sutherland on return from leave, resumes charge as Acting Chief Accountant at Head Office from Mr. H. F. Holmes.

(By order of the Directors.)

Madras, 1st April 1912.

W. B. HUNTER, *Secretary and Treasurer.*

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 14.] MADRAS, TUESDAY EVENING, APRIL 2, 1912. [PRICE, 6 *pies*

METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY RESISTER.

1912.	Barometer reduced to 32°	Thermometers. Corrected Daily Means. Dry	Wet.	Observed Extremes. Max.	Min	Solar Heat in Vacuo. Maximum.	Humidity	Wind. Prevailing direction.	Daily velocity.	Depth of rain.	Cloudy sky.	Bright sunshine.	General weather
	Inches	°	°	°	°	°	Cts.		Miles	Inches	Cts.	Hrs.	
March.													
25th Mon.	29·828	81·7	76·1	89·7	73·7	133·3	77	S.S.E.	186	..	8	5·4	Fine
26th Tues.	·819	81·8	76·7	89·8	73·7	135·4	79	S.S.E.	172	..	8	8·3	Do.
27th Wed.	·816	81·8	75·1	89·6	74·3	131·4	76	S.S.E.	208	..	8	9·1	Do.
28th Thurs.	·823	83·1	75·2	93·1	75·5	136·4	77	S.S.E.	223	..	13	8·1	Do.
29th Fri.	·808	85·8	79·2	96·0	30·5	138·0	76	S. by E.	172	..	20	8·9	Do.
30th Sat.	·854	86·0	79·5	92·0	80·2	136·4	73	S.S.E.	283	..	13	8·8	Do.
31st Sun.	·836	84·0	78·3	92·0	77·1	134·4	76	S.E. by S.	154	..	20	9·5	Do.

The Standard Barometer and Thermometers are read at 8 A.M., 10 A.M., 4 P.M., and 8 P.M., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 2·83 inches, the average due for the same period being 1·56 inches.

R. LL. JONES,
Deputy Director.

Madras Observatory, 1st April 1912.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II
OF
THE FORT ST. GEORGE GAZETTE.

No. 14.] MADRAS, TUESDAY EVENING, APRIL 2, 1912. [Price, 6 *pies*.

ABSTRACT OF SEASON REPORT FOR THE WEEK ENDING THE 30TH MARCH 1912.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS.

Districts.	Rainfall in inches.			Price in Seers (of 80 tolas) per Rupee.											
		Up to the end of the week from 1st April.		Rice.			Ragi.			Cholam.			Cumbu.		
	In the week.	1911.	Average of 40 years.	Average for March.	Last week.	This week.	Average for March.	Last week.	This week.	Average for March.	Last week.	This week.	Average for March.	Last week.	This week.
Circars.															
Ganjam ..	0·2	41·4	41·6	11·1	8·8	9·2	19·2	12·7	12·6	..	..	..	..	..	..
Vizagapatam. {A.	0·3	51·5	50·3	10·9	9·1	9·1	16·8	15·3	15·6	..	16·1	16·1	19·6	13·6	13·6
Vizagapatam. {L.		28·5	40·0												
Godavari ..	..	38·6	46·1	11·4	7·6	7·8	16·1	13·1	12·9	19·1	16·9	16·8	..	13·9	13·8
Kistna ..	0·1	31·6	38·0	10·3	7·7	7·6	19·6	13·7	13·7	17·1	13·9	13·6	..	13·9	13·8
Guntur ..	0·1	30·4	31·6	10·7	7·9	7·9	..	19·9	19·8	16·8	12·9	12·7	17·9	13·7	13·7
Deccan.															
Kurnool ..	..	19·4	25·8	9·1	7·6	7·4		15·1	15·0	20·4	15·0	14·8	16·1	14·8	14·2
Bangnapalle	..	16·2	..	..	6·9	6·6	..	..	..	..	14·0	14·0	..	..	..
Bellary ..	..	18·7	22·9	8·2	7·3	7·3	..	16·3	16·6	17·6	13·6	13·6	..	..	..
Bandur ..	..	23·6	..	..	7·6	7·8	..	..	..	..	10·4	13·4	..	..	..
Anantapur ..	..	17·2	22·7	9·3	7·6	7·1	20·6	16·3	15·3	19·6	14·8	14·1	15·5	15·5	15·5
Cuddapah ..	..	21·1	27·6	9·9	8·2	8·3	19·2	15·7	15·7	18·6	13·8	14·7	17·1	13·6	13·5
Carnatic.															
Nellore ..	..	33·6	34·8	11·8	8·6	8·8	18·9	15·9	15·3	17·3	13·1	13·1	16·9	13·1	13·0
Chingleput ..	..	38·6	40·1	10·6	9·0	9·1	18·1	13·6	13·6	..	..	..	..	..	..
Madras ..	..	39·2	36·6	9·8	7·5	7·9	15·7	12·7	12·6	..	..	..	..	..	..
South Arcot.	..	44·6	44·7	10·4	9·3	9·3	14·5	10·7	13·7	..	..	..	19·1	13·8	13·3
Central.															
Chittoor ..	..	27·5	33·6	10·2	9·2	9·3	18·9	13·4	13·9	..	..	..	15·1	13·9	13·4
North Arcot.	..	37·4	37·5	11·3	9·3	9·2	16·9	12·9	13·9	..	..	..	15·7	13·3	13·9
Salem ..	..	37·8	34·9	10·9	7·7	7·7	11·6	14·4	19·6	15·6	19·7	12·8	17·3	11·1	11·1
Coimbatore.	..	21·7	29·8	9·9	7·4	7·6	17·0	14·9	14·9	16·2	11·6	11·7	19·7	12·5	12·9
Trichinopoly.	..	27·4	32·2	10·5	7·2	7·2	17·9	13·9	14·9	16·9	14·4	14·4	17·9	13·4	13·9
South.															
Tanjore ..	..	43·8	44·2	10·7	8·3	8·2	17·8	14·1	14·2	..	..	..	..	..	..
Pudukottai.	..	32·7			7·3	7·0	..	14·7	15·9	..	13·5	14·9	..	12·4	12·9
Madura ..	..	28·8	30·7	10·6	7·3	7·3	19·0	12·9	12·7	15·4	11·9	12·1	16·8	11·4	11·9
Ramnad ..	..	20·7	28·6	10·7	7·9	7·9	18·4	13·8	13·8	14·5	11·9	11·8	15·2	11·6	11·9
Tinnevelly ..	..	29·1	27·2	10·6	8·1	8·0	16·7	16·5	16·4	14·9	11·6	11·9	13·1	13·9	13·9
West Coast.															
Malabar ..	..	134·4	116·9	9·9	8·6	7·9	..	..	..	..	..	..	..	..	..
South Canara	..	124·9	146·4	11·8	9·3	9·2	..	..	..	..	..	..	..	..	..
Travancore .	..	61·6	65·2	..	7·4	7·4	..	..	..	..	..	..	..	..	..
Cochin ..	0·2	106·1	..	..	9·2	7·9	..	..	..	..	..	..	..	..	..
Hills.															
The Nilgiris.	0·1	74·2	60·4	2·9	7·4	7·6	13·7	12·3	12·9	..	..	..	..	..	..

A.—as Agency. L.—as Littoral.

* Average of the 10 years ending 1910–1911.

DISTRICT REPORTS.

GANJAM.

Water-supply generally sufficient, Sorada and Russellkonda reservoirs 20·3 and 35·9 feet deep, respectively. Sowing of light paddy and gingelly in parts of one taluk. Standing crops fair. Harvested greengram, summer ragi and horsegram; outturn poor to fair. Pasture generally sufficient; fodder generally available. Condition of cattle generally good. Employment available. Grain stocks sufficient.

VIZAGAPATAM.

Water-supply generally insufficient. Standing crops not improving in part for want of water. Harvested sugarcane, ragi and tobacco, outturn poor to fair; greengram, fair to normal; chillies and gingelly, fair. Pasture generally insufficient; fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient.

GODAVARI.

Water-supply sufficient except in two divisions and in one taluk. Godavari 1·5 feet below the anikat. Ploughing, manuring, preparing of seed beds, weeding and watering in progress. Standing crops fair. Harvested paddy, sugarcane, pulses, cholam, castors, tobacco and chillies; outturn fair to normal; ragi and cotton, fair. Pasture sufficient except in five taluks and in two divisions; fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects fair.

KISTNA.

Water-supply generally sufficient in three taluks. Kistna 1·35 feet below the anikat; discharge through head sluice nil. Manuring and weeding in progress in two taluks. Standing crops fair to good. Harvested chillies, outturn fair to normal, sugarcane and cholam, normal; maize and turmeric, fair; paddy, poor to bumper. Pasture scanty; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient.

GUNTUR.

Water-supply insufficient. Manuring of lands for the next season. Standing crops fair to good. Harvested redgram, cotton, tobacco, castors and ragi, outturn fair to normal; horsegram, turmeric and maize, normal. Pasture scanty; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient.

KURNOOL.

Water-supply insufficient except under a few tanks and the Sunkesula anikut canal. Tungabhadra 5·12 feet below the anikat, but supply sufficient for present requirements. Preparing of lands for the next season. Standing crops good. Harvested ragi, horsegram and cotton; outturn fair to normal. Pasture scanty; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient.

BANGANAPALLE.

Water-supply sufficient. Standing crops fair. Pasture scanty; but fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient.

BELLARY.

Water-supply insufficient except in parts. Ploughing, removing of nath grass, preparation of dry lands for the next season. Sowing of paddy, planting of sugarcane, weeding and manuring in progress in parts. Standing crops fair to good, but cotton poor to fair in one taluk. Harvested sugarcane, outturn fair to normal; castor, fair; cotton, poor to fair. Pasture available in parts of one taluk only; fodder sufficient except in one taluk. Condition of cattle good. Employment available. Grain stocks sufficient.

SANDUR.

Water-supply insufficient in parts. Ploughing and manuring in progress. Standing betel crop good. Pasture scarce; but fodder sufficient. Condition of cattle good. Employment available. Grain stocks sufficient.

ANANTAPUR.

Water-supply insufficient except under wells and spring channels in parts. Ploughing, sowing of paddy, ragi and cholam, planting and watering of sugarcane and weeding of cholam, ragi and wheat in progress in parts. Standing crops, fair. Harvested cholam, outturn fair to normal; wheat, horsegram, ragi, korra, paddy, sugarcane and castor, fair; cotton, poor to fair. Pasture scarce; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects generally fair.

CUDDAPAH.

Water-supply insufficient except in parts. Ploughing, sowing of cholam, indigo, gingelly and korra, baling and planting of sugarcane in progress in parts, standing crops fair. Harvested paddy, ragi, cholam, korra, cotton, turmeric, sugarcane, castor, chillies and sweet potato; outturn fair to normal. Pasture scanty; fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient.

NELLORE.

Water-supply generally sufficient No flow over the Nellore and Sangam anikats; discharge insufficient Ploughing and sowing of second crop paddy, indigo, cumbu, cholam and korra in progress in parts. Standing crops fair to good Harvested paddy, ragi, horsegram, castor, cotton and tobacco, outturn fair to normal; cholam and cumbu, bad to normal. Pasture available except in parts; fodder generally sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects fair.

CHINGLEPUT.

Water-supply sufficient except in one taluk Ploughing, sowing of paddy weeding of paddy, ragi and chillies and transplanting of paddy and ragi in progress in parts. Standing crops fair. Harvested paddy and ragi, outturn fair. Pasture and fodder generally available. Condition of cattle generally good. Employment available Grain stocks sufficient. Prospects good.

MADRAS

Employment available. Grain stocks sufficient.

SOUTH ARCOT.

Water-supply sufficient except in parts of three taluks Ploughing, manuring, sowing of paddy and gingelly, weeding of paddy and cholam and transplanting of paddy and ragi in progress in parts. Standing crops fair. Harvested paddy, sugarcane, gingelly, groundnut, cholam, ragi and varagu; outturn fair. Pasture available; fodder sufficient. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects fair.

CHITTOOR.

Water-supply insufficient except in parts. Ploughing for transplanting ragi, weeding of paddy and baling for paddy, ragi, betel, sugarcane, and chillies in progress. Standing crops generally fair. Harvested paddy and sugarcane; outturn poor to normal. Pasture scanty in parts and fodder insufficient in one taluk Condition of cattle generally good Employment procurable. Grain stocks generally sufficient for local requirements. Prospects fair.

NORTH ARCOT.

Water-supply insufficient in parts. Ploughing for sowing, weeding and transplanting of paddy and ragi in progress. Standing crops generally fair. Harvested paddy ragi, groundnut, gingelly and sugarcane; outturn fair to normal Pasture scanty in three taluks and fodder available Condition of cattle generally good. Employment procurable. Stock of food grains sufficient for local requirements

SALEM.

Water-supply insufficient. Sowing or transplanting of ragi, sowing of cholam and gingelly and planting of sugarcane in progress Standing crops fair, but require rain in two taluks. Harvested paddy, cholam and sugarcane, outturn fair to normal; ragi, poor to fair; horsegram, fair; cotton, poor. Pasture sufficient except in three taluks and fodder available. Condition of cattle good. Employment available Grain stocks sufficient. Prospects fair.

COIMBATORE.

Water-supply insufficient except in parts. Three feet of water in the Cauvery at Erode. Ploughing and manuring and sowing of cholam in progress in parts. Standing crops generally fair, but dry crops fading in parts of two taluks. Harvested paddy, outturn fair to normal; ragi, fair. Pasture insufficient and fodder available except in parts. Condition of cattle generally good. Employment available. Grain stocks sufficient for local requirements.

TRICHINOPOLY.

Water-supply sufficient except under rainfed tanks. No flow over the Grand Anikat but discharge sufficient. Transplanting of paddy and ragi and sowing of cholam in progress in parts. Standing crops fair. Harvested paddy, cholam and cumbu; outturn fair. Pasture scanty and fodder sufficient. Condition of cattle fair. Employment available. Grain stocks sufficient.

TANJORE.

Water-supply insufficient in parts. No flow over the Grand Anikat Raising of tobacco and transplanting of paddy and ragi in progress in parts. Standing crops generally fair. Harvested paddy and gingelly; outturn fair. Pasture generally sufficient and fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects generally fair.

PUDUKKOTTAI.

Water-supply sufficient except in parts. Standing crops good except in parts. Harvested paddy; outturn fair. Pasture and fodder sufficient except in parts. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects fair.

MADURA

Water-supply insufficient except in one taluk and in parts of two other taluks Average discharge from the Periyar 350 cusecs. Ploughing of dry lands and sowing of cholam in progress in parts Standing crops generally fair. Harvested paddy and cholam; outturn fair. Pasture insufficient except in five taluks and fodder available except in three taluks Condition of cattle generally good. Employment available Grain stocks generally sufficient Prospects fair except in one taluk.

RAMNAD.

Water-supply insufficient in parts. Ploughing, weeding of cotton and sowing of cholam under wells in progress in parts. Standing crops generally fair to good, but withering in one taluk. Harvested paddy, cumbu, ragi, outturn poor to fair; cotton, chillies and tobacco, fair. Pasture sufficient in three taluks; fodder scanty in one taluk. Condition of cattle good. Employment available. Grain stocks sufficient for local requirements. Prospects fair.

TINNEVELLY.

Water-supply insufficient in parts. No flow over Srivaikuntam anicut and the discharge inadequate for the existing requirements. Ploughing and sowing of gingelly and samai in wet lands in progress in parts. Standing crops generally fair. Harvested paddy and gingelly; outturn poor to fair. Pasture scanty in parts, but fodder generally available. Condition of cattle generally good. Employment available. Grain stocks generally sufficient.

MALABAR.

Water-supply sufficient except in four taluks. Pasture sufficient except in six taluks; fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects fair except in one taluk.

SOUTH CANARA.

Water-supply generally sufficient. Standing second and third rice crops fair. Harvested second rice crop; outturn fair to normal. Pasture generally scanty, but fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient.

TRAVANCORE.

Water-supply sufficient. Pasture sufficient. Harvest over. Condition of cattle good.

COCHIN.

Water-supply insufficient in parts. Standing crops fair. Pasture and fodder sufficient. Condition of cattle good.

THE NILGIRIS.

Water-supply sufficient. Weeding, pruning, pitting and manuring in progress in coffee and tea estates. Standing crops fair. Harvested coffee and tea; outturn fair. Pasture and fodder sufficient. Condition of cattle good. Prospects fair. Employment available. Grain stocks sufficient.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, SIMLA.

Week ending 30th March 1912.—Week generally rainless. Standing crops fair to good. Harvest of paddy, sugarcane and dry crops proceeding; outturn fair to normal. Sowings paddy and dry crops proceeding, normal. Condition of cattle good; fodder and water sufficient. Prices generally stationary but show tendency to rise.

DEPT. OF REV. SETT., SUR., LAND RDS. & AGRI.,
BOARD OF REVENUE, MADRAS,
2nd April 1912.

S. SWAMINATHA AIYAR,
Ag. Secretary.

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SUPPLEMENT—
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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd March 1912:—

No. 2 of 1912.

THE INDIAN COMPANIES BILL.

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SCHEDULES.

A Bill to consolidate and amend the law relating to Trading Companies and other Associations.

WHEREAS it is expedient to consolidate and amend the law relating to Trading Companies and other associations; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title, commencement and extent.

1. (*1*) This Act may be called the Indian Companies Act, 191 .

(*2*) It shall come into force on the first day of 19 ; and

(*3*) It extends to the whole of British India including British Baluchistan and the Santhal Parganas.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

[S. 266, Companies Act, 1908.]

(*1*) "articles" means the articles of association of a company as originally framed or as altered by special resolution, including, so far as they apply to the company, the regulations contained (as the case may be) in Table B in the schedule annexed to Act No. XIX of 1857 or in Table A in the first schedule annexed to the Indian Companies Act, 1882, or in Table A in the first schedule annexed to this Act; VI of 1882.

[S. 266, Companies Act, 1908.] [*Ibid.*]

(*2*) "company" means a company formed and registered under this Act or an existing company;

(*3*) "the Court" used in relation to a company means the Court having jurisdiction to wind up the company;

[*Ibid.*] [S. 2, Indian Companies Act, 1913.]

(*4*) "debenture" includes debenture stock;

(*5*) "District Court" means the principal Civil Court of original jurisdiction in a district, but does not include a High Court in the exercise of its ordinary original civil jurisdiction;

[S. 265, Companies Act, 1908.] [*Ibid.*]

(*6*) "director" includes any person occupying the position of a director by whatever name called;

(*7*) "existing company" means a company formed and registered under the Indian Companies Act, 1866, or under any Act or Acts repealed thereby, or under the Indian Companies Act, 1882;

[Cf. s. 108 (b), Companies Act, 1908; S. 3, Indian Companies Act, 1913.]

(*8*) "Insurance company" means a company that carries on the business of insurance either solely or in common with any other business or businesses;

(*9*) "memorandum" means the memorandum of association of a company as originally framed or as altered in pursuance of the provisions of this Act;

(*10*) "prescribed" means, as respects the provisions of this Act relating to the winding up of companies, prescribed by rules made by the High Court, and as respects the other provisions of this Act, prescribed by the Governor General in Council;

[S. 171 (*1*) and (*3*), Companies Act, 1908.]

(*11*) "private company" means a company which by its articles—

(*a*) restricts the right to transfer its shares; and

(*b*) limits the number of its members (exclusive of persons who are in the employ of the company) to fifty; and

(*c*) prohibits any invitation to the public to subscribe for any shares or debentures of the company;

Provided that, where two or more persons hold one or more shares in a company jointly, they shall, for the purposes of this definition, be considered as a single member;

[S. 266, Companies Act, 1908.]

(*12*) "prospectus" means any prospectus, notice, circular, advertisement or other invitation, offering to the public for subscription or purchase any shares or debentures of a company;

[*Ibid.*]

(*13*) "the Registrar of Companies" or, when used in relation to registration of companies, "the Registrar" means a Registrar or Assistant Registrar performing under this Act the duty of registration of companies; and

[*Ibid.*]

(*14*) "share" means share in the share capital of the company, and includes stock except where a distinction between stock and shares is expressed or implied.

PART II.

CONSTITUTION AND INCORPORATION.

[S. 4, Companies Act, 1908; S. 4, Indian Companies Act, 1913.]

Prohibition of partnerships exceeding certain number.

3. (*1*) No company, association or partnership consisting of more than ten persons shall be formed for the purpose of carrying on the business of banking unless it is registered as a company under this Act, or is formed in pursuance of an Act of Parliament or some other Act of the Governor General in Council, or by Royal Charter or Letters Patent.

(*2*) No company, association or partnership consisting of more than twenty persons shall be formed for the purpose of carrying on any other business that has for its object the acquisition of gain by the company, association or partnership, or by the individual members thereof, unless it is registered as a company under this Act, or is formed in pursuance of some other Act or of Letters Patent.

Memorandum of Association

Mode of forming incorporated company.

4. Any seven or more persons (or, where the company to be formed will be a private company, any two or more persons) associated for any lawful purpose may, by subscribing their names to a memorandum of association and otherwise complying with the requirements of this Act in respect of registration, form an incorporated company, with or without limited liability (that is to say), either— [S. 2, Companies Act, 1908; s. 6 and 37, Indian Companies Act, 1882.]

(i) a company having the liability of its members limited by the memorandum to the amount, if any, unpaid on the shares respectively held by them (in this Act termed a company limited by shares); or

(ii) a company having the liability of its members limited by the memorandum to such amount as the members may respectively thereby undertake to contribute to the assets of the company in the event of its being wound up (in this Act termed a company limited by guarantee); or

(iii) a company not having any limit on the liability of its members (in this Act termed an unlimited company).

Memorandum of company limited by shares.

5. In the case of a company limited by shares— [S. 3, Companies Act, 1908; s. 6, Indian Companies Act, 1882.]

(1) the memorandum shall state—

(i) the name of the company, with "Limited" as the last word in its name;

(ii) the part of British India in which the registered office of the company is to be situate;

(iii) the objects of the company;

(iv) that the liability of the members is limited;

(v) the amount of share capital with which the company proposes to be registered, and the division thereof into shares of a fixed amount:

(2) no subscriber of the memorandum shall take less than one share;

(3) each subscriber shall write opposite to his name the number of shares he takes.

Memorandum of company limited by guarantee.

6. In the case of a company limited by guarantee— [S. 4, Companies Act, 1908; s. 9, Indian Companies Act, 1882.]

(1) the memorandum shall state—

(i) the name of the company, with "Limited" as the last word in its name;

(ii) the part of British India in which the registered office of the company is to be situate;

(iii) the objects of the company;

(iv) that the liability of the members is limited;

(v) that each member undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding a specified amount:

(2) if the company has a share capital—

(i) the memorandum shall also state the amount of share capital with which the company proposes to be registered and the division thereof into shares of a fixed amount;

(ii) no subscriber of the memorandum shall take less than one share; [S. 37, Indian Companies Act, 1882.]

(iii) each subscriber shall write opposite to his name the number of shares he takes.

Memorandum of unlimited company.

7. In the case of an unlimited company— [S. 5, Companies Act, 1908; s. 1, Indian Companies Act, 1882.]

(1) the memorandum shall state—

(i) the name of the company;

(ii) the part of British India in which the registered office of the company is to be situate;

(iii) the objects of the company;

(2) if the company has a share capital—

(i) no subscriber of the memorandum shall take less than one share;

(ii) each subscriber shall write opposite to his name the number of shares he takes.

Signature of memorandum.

8. The memorandum shall be signed by each subscriber in the presence of at least one witness who shall attest the signature. [S. 6, Companies Act, 1908; s. 11, Indian Companies Act, 1882.]

Restriction on alteration of memorandum.

9. A company shall not alter the conditions contained in its memorandum except in the cases and in the mode and to the extent for which express provision is made in this Act. [S. 12, *ibid.*; s. 7, Companies Act, 1908.]

Name of company and change of name.

10 (1) A company shall not be registered by a name identical with that by which a company in existence is already registered, or so nearly resembling that name as to be calculated to deceive, except where the company is existence is in the course of being dissolved and signifies its consent in such manner as the registrar requires. [Ss. 43 and 38, *ibid.*; s. 8, Companies Act, 1908; ss. 23 and 43, Indian Companies Act, 1882.]

(2) If a company, through inadvertence or otherwise, in, without such consent as aforesaid registered by a name identical with that by which a company in existence is previously registered, or so nearly resembling it as to be calculated to deceive, the first-mentioned company may, with the sanction of the registrar, change its name

[New.]

(3) A company shall not be registered by a name which contains words expressing or implying the sanction, approval or patronage of the Crown or the Government of India or a Local Government, except where the Governor General in Council signifies his consent to the use of such words as part of the name of the company by order in writing under the hand of one of the Secretaries to the Government of India:

Provided that nothing in this sub-section shall apply to companies registered before the commencement of this Act.

[S. 26, Indian Companies Act, 1882.]

(4) Any company may, by special resolution and subject to the approval of the Local Government signified in writing, under the hand of one of the Secretaries to such Government, change its name.

(5) Where a company changes its name, the registrar shall enter the new name on the register in place of the former name, and shall issue a certificate of incorporation altered to meet the circumstances of the case. On the issue of such a certificate, the change of name shall be completely effected.

(6) The change of name shall not affect any rights or obligations of the company, or render defective any legal proceedings by or against the company, and any legal proceedings that might have been continued or commenced against it by its former name may be continued or commenced against it by its new name.

[S. 2 (1), (3), (5), Companies Act, 1908; s. 4, Act XII of 1895.] [S. 4, Act XII, 1895.] [S. 8, *ibid.*]

Alteration of objects of company.

11. (1) Subject to the provisions of this Act, a company may, by special resolution, alter the provisions of its memorandum so as to change the place of the registered office from one part of British India to another, or with respect to the objects of the company, so far as may be required to enable it—

(a) to carry on its business more economically or more efficiently; or

(b) to attain its main purpose by new or improved means; or

(c) to enlarge or change the local area of its operations; or

(d) to carry on some business which under existing circumstances may conveniently or advantageously be combined with the business of the company; or

(e) to restrict or abandon any of the objects specified in the memorandum.

(2) The alteration shall not take effect until and except in so far as it is confirmed on petition by the Court.

[S. 5, Act XII of 1895.]

(3) Before confirming the alteration the Court must be satisfied—

(a) that sufficient notice has been given to every holder of debentures of the company, and to any persons or class of persons whose interests will, in the opinion of the Court, be affected by the alteration; and

(b) that, with respect to every creditor who in the opinion of the Court is entitled to object, and who signifies his objection in manner directed by the Court, either his consent to the alteration has been obtained or his debt or claim has been discharged or has determined, or has been secured to the satisfaction of the Court:

Provided that the Court may, in the case of any person or class, for special reasons, dispense with the notice required by this section.

[S. 9 (4), Companies Act, 1908; s. 9, Act, XII of 1895.]

Power of Court when confirming to impose terms and make orders as to costs.

12. The Court may make an order confirming the alteration either wholly or in part, and on such terms and conditions as it thinks fit, and may make such order as to costs as it thinks proper.

[S. 9 (5), Companies Act, 1908; s. 7, Act XII of 1895.]

Exercise of discretion by Court.

13. The Court shall, in exercising its discretion under sections 11 and 12, have regard to the rights and interests of the members of the company or of any class of them, as well as to the rights and interest of the creditors, and may, if it thinks fit, adjourn the proceedings in order that an arrangement may be made to the satisfaction of the Court for the purchase of the interests of dissentient members, and may give such directions and make such orders as it may think expedient for facilitating or carrying into effect any such arrangement:

Provided that no part of the capital of the company may be expended in any such purchase.

[S. 9 (6), Companies Act, 1908; *Cf.* s. 9 (2), Act XII of 1895.]

Procedure on confirmation of the alteration.

14. (1) A certified copy of the order confirming the alteration, together with a printed copy of the memorandum as altered, shall, within three months from the date of the order, be delivered by the company to the registrar of companies, and he shall register the same, and shall certify the registration under his hand, and the certificate shall be conclusive evidence that all the requirements of this Act with respect to the alteration and the confirmation thereof have been complied with, and thenceforth the memorandum so altered shall be the memorandum of the company.

[*Cf.* s. 9 (2) of Act XII of 1895.]

(2) Where the alteration involves a transfer of the registered office to a part of British India other than in that in which the office is at which the company is registered, a certified copy of the order confirming such change shall be delivered by the company to the registrar of companies in each of such parts, and each of such registrars shall register the same, and shall certify under his hand the registration thereof, and the registrar for the part from which such office is transferred shall send to the registrar for the other part all documents relating to the company registered in his office.

(3) The Court may by order at any time extend the time for the delivery of documents to the registrar under this section for such period as the Court may think proper.

[S. 10 Act XII of 1895.]

Effect of failure to register within three months.

15. No such alteration shall have any operation until registration thereof has been duly effected in accordance with the provisions of section 14, and if such registration is not effected within three months next after the date of the order of the Court confirming the alteration, such alteration and order and all proceedings connected therewith shall, at the expiration of such period of three months, become absolutely null and void:

Provided that the Court may, on sufficient cause shown, revive the order on application made within a further period of one month.

Articles of Association.

Registration of articles.

16. (*1*) There may, in the case of a company limited by shares, and there shall, in the case of a company limited by guarantee or unlimited, be registered with the memorandum, articles of association signed by the subscribers to the memorandum and prescribing regulations for the company. [S. 10, Companies Act, 1908; s. 37 Indian Companies Act, 1882.]

(*2*) Articles of association may adopt all or any of the regulations contained in Table A in the First Schedule.

(*3*) In the case of an unlimited company or a company limited by guarantee, the articles, if the company has a share capital, shall state the amount of share capital with which the company proposes to be registered.

(*4*) In the case of an unlimited company or a company limited by guarantee, if the company has not a share capital, the articles shall state the number of members with which the company proposes to be registered, for the purpose of enabling the registrar to determine the fees payable on registration.

Application of Table A.

17. In the case of a company limited by shares and registered after the commencement of this Act, if articles are not registered, or, if articles are registered, in so far as the articles do not exclude or modify the regulations in Table A in the First Schedule, those regulations shall, so far as applicable, be the regulations of the company in the same manner and to the same extent as if they were contained in duly registered articles. [S. 11, Companies Act, 1908; s. 38 Indian Companies Act, 1882.]

Form and signature of articles.

18. Articles shall— [S. 12, Companies Act 1908. (*Cf.* s. 37 and 39, Indian Companies Act, 1882.]

(*a*) be printed;

(*b*) be divided into paragraphs numbered consecutively;

(*c*) be signed by each subscriber of the memorandum of association in the presence of at least one witness who must attest the signature.

Alteration of articles by special resolution.

19. (*1*) Subject to the provisions of this Act and to the conditions contained in its memorandum, a company may by special resolution alter or add to its articles; and any alteration or addition so made shall be as valid as if originally contained in the articles, and be subject in like manner to alteration by special resolution. [S. 13, Companies Act 1908, s. 7 Indian Companies Act, 1882.]

(*2*) The power of altering articles under this section shall, in the case of any company formed and registered under Act No. XIX of 1857 and Act No. VII of 1860 or either of them, extend to altering any provisions in Table B annexed to Act XIX of 1857, and shall also, in the case of an unlimited company formed and registered under the said Acts or either of them, extend to altering any regulations relating to the amount of capital or its distribution into shares, notwithstanding that those regulations are contained in the memorandum. [*Cf.* s. 221, Indian Companies Act, 1882.]

General Provisions.

Effect of memorandum and articles.

20. (*1*) The memorandum and articles shall, when registered, bind the company and the members thereof to the same extent as if they respectively had been signed by each member and contained a contract on the part of each member, his heirs, executors and administrators, to observe all the provisions of the memorandum and of the articles, subject to the provisions of this Act. [S. 14, Companies Act, 1908. S. 31 Indian Companies Act 1882.]

(*2*) All money payable by any member to the company under the memorandum or articles shall be a debt due from him to the company. [*Cf.* s. 11, Indian Companies Act, 1882.]

Registration of memorandum and articles.

21. The memorandum and the articles (*if* any) shall be delivered to the registrar of companies for that part of British India in which the registered office of the company is stated by the memorandum to be situate, and he shall retain and register them. [S. 15 Companies Act, 1908 s. 40 Indian Companies Act, 1882.]

Effect of registration.

22. (*1*) On the registration of the memorandum of a company, the registrar shall certify under his hand that the company is incorporated, and in the case of a limited company, that the company is limited. [S. 16, Companies Act 1908; s. 42 Indian Companies Act, 1882.]

(*2*) From the date of incorporation mentioned in the certificate of incorporation, the subscribers of the memorandum, together with such other persons as may from time to time become members of the company, shall be a body corporate by the name contained in the memorandum, capable forthwith of exercising all the functions of an incorporated company, and having perpetual succession and a common seal, but with such liability on the part of the members to contribute to the assets of the company in the event of its being wound up as is mentioned in this Act.

Conclusiveness of certificate of incorporation.

23. (*1*) A certificate of incorporation given by the registrar in respect of any association shall be conclusive evidence that all the requirements of this Act in respect of registration and of matters precedent and incidental thereto have been complied with, and that the association is a company authorised to be registered and duly registered under this Act. [S. 17, Companies Act. 1908, ss. 4 and 236, Indian Companies Act, 1882.]

(*2*) A declaration, made before a Justice of the Peace or a District Judge by a legal practitioner engaged in the formation of a company or by a person named in the articles as a Director or Secretary of the company, of compliance with all or any of the said requirements shall be produced to the registrar, and the registrar may accept such a declaration as sufficient evidence of compliance.

Copies of memorandum and articles to be given to members.

24. (*1*) Every company shall send to every member, at his request, and on payment of one rupee or such less sum as the company may prescribe, a copy of the memorandum and of the articles (*if* any). [S. 18, Companies Act, 1908, s. 45 Indian Companies Act, 1882.]

(*2*) If a company makes default in complying with the requirements of this section, it shall be liable for each offence to a fine not exceeding twenty rupees.

Associations not for Profit

20, Companies Act, 1913 : 5. 26, Indian Companies Act, 1882.]

Power to dispense with "Limited" in name of charitable and other companies

25. (*1*) Where it is proved to the satisfaction of the Local Government that an association about to be formed as a limited company is to be formed for promoting commerce, art, science, charity, or any other useful object, and intends to apply its profits (if any) or other income in promoting its objects, and to prohibit the payment of any dividend to its members, the Local Government may, by license under the hand of one of its Secretaries, direct that the association be registered as a company with limited liability, without the addition of the word "Limited" to its name, and the association may be registered accordingly.

(*2*) A license by the Local Government under this section may be granted on such conditions and subject to such regulations as the Local Government thinks fit, and those conditions and regulations shall be binding on the association, and shall, if the Local Government so directs, be inserted in the memorandum and articles, or in one of those documents.

(*3*) The association shall on registration enjoy all the privileges of limited companies, and be subject to all their obligations, except those of using the word "Limited" as any part of its name, and of publishing its name, and of sending lists of members and directors and managers to the registrar of companies.

(*4*) A license under this section may at any time be revoked by the Local Government, and upon revocation the registrar shall enter the word "Limited" at the end of the name of the association upon the register, and the association shall cease to enjoy the exemptions and privileges granted by this section :

Provided that, before a license is so revoked, the Local Government shall give to the association notice in writing of its intention, and shall afford the association an opportunity of submitting a representation in opposition to the revocation.

Companies limited by Guarantee.

. 21, Companies Act, 08.]

Provision as to companies limited by guarantee.

26. (*1*) In the case of a company limited by guarantee and not having a share capital, and registered after the commencement of this Act, every provision in the memorandum or articles or in any resolution of the company purporting to give any person a right to participate in the divisible profits of the company otherwise than as a member shall be void.

(*2*) For the purpose of the provisions of this Act relating to the memorandum of a company limited by guarantee and of this section, every provision in the memorandum or articles, or in any resolution, of any company limited by guarantee and registered after the commencement of this Act, purporting to divide the undertaking of the company into shares or interests, shall be treated as a provision for a share capital, notwithstanding that the nominal amount or number of the shares or interests is not specified thereby.

PART III.

SHARE CAPITAL, REGISTRATION OF UNLIMITED COMPANY AS LIMITED AND UNLIMITED LIABILITY OF DIRECTORS.

Distribution of Share Capital.

. 22, Companies Act, 08 ; s. 44, dian Companies Act, 82.]

Nature of shares.

27. (*1*) The shares or other interest of any member in a company shall be moveable property, transferable in manner provided by the articles of the company, and shall not be of the nature of immoveable property.

(*2*) Each share in a company having a share capital shall be distinguished by its appropriate number.

s. 23, Companies Act, 08, s. 54, dian Companies Act, 82.]

Certificate of shares or stock.

28. A certificate, under the common seal of the company, specifying any shares or stock held by any member, shall be *prima facie* evidence of the title of the member to the shares or stock therein specified.

s. 24, Companies Act, 08, s. 45, dian Companies Act, 82.]

Definition of member.

29. (*1*) The subscribers of the memorandum of a company shall be deemed to have agreed to become members of the company, and on its registration shall be entered as members in its register of members.

(*2*) Every other person who agrees to become a member of a company, and whose name is entered in its register of members, shall be a member of the company.

s. 25, Companies Act, 08, s. 47, dian Companies Act, 82.]

Register of members.

30. (*1*) Every company shall keep in one or more books a register of its members, and enter therein the following particulars :—

(*a*) the names and addresses, and the occupations, if any, of the members, and, in the case of a company having a share capital, a statement of the shares held by each member, distinguishing each share by its number, and of the amount paid or agreed to be considered as paid on the shares of each member ;

(*ii*) the date at which each person was entered in the register as a member ;

(*iii*) the date at which any person ceased to be a member.

(*2*) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues ; and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty

s. 26, Companies Act, 08 ss. 48, 1 and 50, dian Companies Act, 82.]

Annual list of members and summary

31. (*1*) Every company having a share capital shall once at least in every year make a list of all persons who on the fourteenth day after the first or only ordinary general meeting in the year, are members of the company, and of all persons who have ceased to be members since the date of the last return or (in the case of the first return) of the incorporation of the company.

(*d*) The list shall state the names, addresses, and occupations of all the past and present members therein mentioned, and the number of shares held by each of the existing members at the date of the return, specifying shares transferred since the date of the last return or (in the case of the first return) of the incorporation of the company by persons who are still members and have ceased to be members respectively and the dates of registration of the transfers, and shall contain a summary distinguishing between shares issued for cash and shares issued as fully or partly paid up otherwise than in cash, and specifying the following particulars :—

(*a*) the amount of the share capital of the company, and the number of the shares into which it is divided ;

(*b*) the number of shares taken from the commencement of the company up to the date of the return ;

(*c*) the amount called up on each share ;

(*d*) the total amount of calls received ;

(*e*) the total amount of calls unpaid ;

(*f*) the total amount of the sums (if any) paid by way of commission in respect of any shares or debentures, or allowed by way of discount in respect of any debentures, since the date of the last return ; [New.]

(*g*) the total number of shares forfeited ;

(*h*) the total amount of shares or stock for which share-warrants are outstanding at the date of the return ; [S. 40, Act VI of 1882.]

(*i*) the total amount of share-warrants issued and surrendered respectively since the date of the last return ; [Date.]

(*j*) the number of shares or amount of stock comprised in each share-warrant ;

(*k*) the names and addresses of the persons who at the date of the return are the directors of the company ; and [New.]

(*l*) the total amount of debt due from the company in respect of all mortgages and charges which are required to be registered with the registrar of companies under this Act.

(*3*) The above list and summary shall be contained in a separate part of the register of members, and shall be completed within seven days after the fourteenth day aforesaid, and the company shall forthwith forward to the registrar of companies a copy signed by the manager or by the secretary of the company together with a certificate from such manager or secretary that the requirements of this section have been complied with.

(*4*) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues, and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

Trusts not to be entered on register.

32. No notice of any trust, expressed, implied or constructive, shall be entered on the register, or be receivable by the registrar. [S. 27, Companies Act, 1908 ; s. 43, Indian Companies Act, 1882.]

Registration of transfer at request of transferor.

33. On the application of the transferor of any share or interest in a company, the company shall enter in its register of members the name of the transferee in the same manner and subject to the same conditions as if the application for the entry were made by the transferee. [S. 28, Companies Act, 1908 ; s. 59, Indian Companies Act, 1882.]

Transfer by personal representative.

34. A transfer of the share or other interest of a deceased member of a company made by his personal representative shall, although the personal representative is not himself a member, be as valid as if he had been a member at the time of the execution of the instrument of transfer. [S. 29 Companies Act, 1908 ; s. 44, Indian Companies Act, 1882.]

Inspection of register of members.

35. (*1*) The register of members, commencing from the date of the registration of the company, shall be kept at the registered office of the company, and except when closed under the provisions of this Act, shall during business hours (subject to such reasonable restrictions, as the company in general meeting may impose, so that not less than two hours in each day be allowed for inspection) be open to the inspection of any member *gratis*, and to the inspection of any other person on payment of one rupee, or such less sum as the company may prescribe, for each inspection. [S. 30, Companies Act, 1908 ; s. 59, Indian Companies Act, 1882.]

(*2*) Any member or other person may require a copy of the register, or of any part thereof, or of the list and summary required by this Act, or any part thereof, on payment of two annas for every hundred words or fractional part thereof required to be copied.

(*3*) If any inspection or copy required under this section is refused, the company shall be liable for each refusal to a fine not exceeding 50 rupees and to a further five not exceeding twenty rupees for every day during which the refusal continues, and every director and manager of the company who knowingly authorises or permits the refusal shall be liable to the like penalty, and any Judge of a High Court may by order compel an immediate inspection of the register.

Power to close register.

36. A company may, on giving notice by advertisement in some newspaper circulating in the district in which the registered office of the company is situate, close the register of members for any time or times not exceeding in the whole thirty days in each year. [S. 31, Companies Act, 1908 ; s. 60, Indian Companies Act, 1882.]

Power of Court to rectify register.

37. (*1*) If—

(*a*) the name of any person is fraudulently or without sufficient cause entered in or omitted from the register of members of a company ; or [S. 37, Companies Act, 1908 ; s. 63, Indian Companies Act, 1882.]

(*b*) default is made or unnecessary delay takes place in entering on the register the fact of any person having ceased to be a member ;

the person aggrieved or any member of the company, or the company, may apply to the High Court for the place in which the registered office of the company is situate, for rectification of the register.

(*3*) The Court may either refuse the application, or may order rectification of the register and payment by the company of any damages sustained by any party aggrieved, and may make such order as to costs as it in its discretion thinks fit.

(*3*) On any application under this section the Court may decide any question relating to the title of any person who is a party to the application to have his name entered in or omitted from the register, whether the question arises between members or alleged members, or between members or alleged members on the one hand and the company on the other hand; and generally may decide any question necessary or expedient to be decided for rectification of the register.

Provided that the Court may direct an issue to be tried in which any question of law may be raised; and an appeal from the decisions on such an issue shall lie in the manner directed by the Code of Civil Procedure, 1908, on the grounds mentioned in section 100 of that Code. V of 1908.

[S. 21 (4) Companies Act 1908; s. 59, Indian Companies Act, 1882.]

Notice to registrar of rectification of register

38. In the case of a company required by this Act to send a list of its members to the registrar of companies, the Court, when making an order for rectification of the register, shall, by its order, direct notice of the rectification to be given to the registrar.

[S. 32 Companies Act, 1908; s. 60, Indian Companies Act, 1882.]

Register to be evidence.

39. The register of members shall be *prima facie* evidence of any matters by this Act directed or authorised to be inserted therein.

[S. 9 Companies Act, 1908, s. 3 (1), (2), Act IV of 1900.]

Power for company to keep branch register in the United Kingdom.

40. A company having a share capital may, if so authorised by its articles, cause to be kept in the United Kingdom a branch register of members (in this Act called a British register).

(*2*) The company shall *give* to the registrar of companies notice of the situation of the office where any British register is kept, and of any change in its situation, and of the discontinuance, of the office in the event of its being discontinued, and the registrar shall record such notice.

[S. 25, Companies Act, 1908; *Gt.* s. 3 (5), (6), (5) Act IV of 1900.]

Regulations as to British register.

41. (*1*) A British register shall be deemed to be part of the company's register of members (in this section called the principal register).

(*2*) It shall be kept in the same manner in which the principal register is by this Act required to be kept, except that the advertisement before closing the register shall be inserted in some newspaper circulating in the district wherein the British register is kept.

(*3*) The company shall transmit to its registered office in India a copy of every entry in its British register as soon as may be after the entry is made; and shall cause to be kept at such office, duly entered up from time to time, a duplicate of its British register, and the duplicate shall for all the purposes of this Act, be deemed to be part of the principal register.

(*4*) Subject to the provisions of this section with respect to the duplicate register, the shares registered in a British register shall be distinguished from the shares registered in the principal register, and no transaction with respect to any shares registered in a British register shall, during the continuance of that registration, be registered in any other register.

(*5*) The company may discontinue to keep any British register, and thereupon all entries in that register shall be transferred to some other British register kept by the company or to the principal register.

(*6*) Subject to the provisions of this Act or any rules made thereunder, any company may, by its articles, make such provisions as it may think fit respecting the keeping of British registers.

[S. 27 (1), Companies Act, 1908; s. 30, Indian Companies Act, 1882.]

Issue of share-warrants to bearer.

42. A company limited by shares, if so authorised by its articles, may, with respect to any fully paid-up shares, or to stock, issue under its common seal a warrant stating that the bearer of the warrant is entitled to the shares or stock therein specified, and may provide by coupons or otherwise, for the payment of the future dividends on the shares or stock included in the warrant, in this Act termed a share-warrant.

[S. 27 (2), Companies Act, 1908, s. 31, Indian Companies Act, 1882.]

Effect of share-warrant.

43. A share-warrant shall entitle the bearer thereof to the shares or stock therein specified, and the shares or stock may be transferred by delivery of the warrant.

[S. 27 (3), Companies Act, 1908, s. 32, Indian Companies Act, 1882.]

Registration of name of bearer of share-warrant.

44. The bearer of a share-warrant shall, subject to the articles of the company, be entitled, on surrendering it for cancellation to have his name entered as a member in the register of members; and the company shall be responsible for any loss incurred by any person by reason of the company entering in its register the name of a bearer of a share-warrant in respect of the shares or stock therein specified without the warrant being surrendered and cancelled.

[S. 27 (4), Companies Act, 1908; s. 33, Indian Companies Act, 1882.]

Position of bearer of share-warrant.

45. The bearer of a share-warrant may, if the articles of the company so provide, be deemed to be a member of the company within the meaning of this Act, either to the full extent or for any purposes defined in the articles; except that he shall not be qualified in respect of the shares or stock specified in the warrant for being a director or manager of the company, in cases where such a qualification is required by the articles.

[S. 27 (5), Companies Act, 1908, s. 34, Indian Companies Act, 1882.]

Entries in register when share-warrant issued.

46. On the issue of a share-warrant, the company shall strike out of its register of members the name of the member then entered therein as holding the share or stock specified in the warrant as if he had ceased to be a member, and shall enter in the register the following particulars, namely:—

(i) the fact of the issue of the warrant;

(ii) a statement of the shares or stock included in the warrant, distinguishing each shares by its number; and

(iii) the date of the issue of the warrant.

47. Until the warrant is surrendered, the above particulars shall be deemed to be the particulars required by this Act to be entered in the register of members; and, on the surrender, the date of the surrender shall be entered as if it were the date at which a person ceased to be a member. [S. 37 (4) Companies Act, 1908; s. 47, Indian Companies Act, 1882.]

Surrender of share-warrant.

Power of company to arrange for different amounts being paid on shares.

48. A company, if so authorised by its articles, may do any one or more of the following things, namely:— [S. 39, Companies Act, 1908; s. 57, Indian Companies Act, 1882.]

(1) make arrangements on the issue of shares for a difference between the shareholders in the amounts and times of payment of calls on their shares;

(2) accept from any member who assents thereto the whole or a part of the amount remaining unpaid on any shares held by him although no part of that amount has been called up;

(3) pay dividend in proportion to the amount paid up on each share where a larger amount is paid up on some shares than on others.

Power of company limited by shares to alter its share capital.

49. (1) A company limited by shares, if so authorised by its articles, may alter the conditions of its memorandum as follows, (that is to say), it may— [S. 41, Companies Act, 1908, ss. 12, 23, 24, 25 & 26, Indian Companies Act, 1882.]

(a) increase its share capital by the issue of new shares of such amount as it thinks expedient; [S. 12, Indian Companies Act, 1882.]

(b) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;

(c) convert all or any of its paid-up shares into stock and re-convert that stock into paid-up shares of any denomination;

(d) sub-divide its shares, or any of them, into shares of smaller amount than is fixed by the memorandum, so however, that in the sub-division the proportion between the amount paid and the amount, if any unpaid on each reduced share shall be the same as it was in the case of the share from which the reduced share is derived; [S. 24, ibid.]

(e) cancel shares which, at the date of the passing of the resolution in that behalf, have not been taken or agreed to be taken by any person, and diminish the amount of its share capital by the amount of the shares so cancelled. [S. 23, ibid.]

(2) The powers conferred by this section with respect to sub-division of shares must be exercised by special resolution.

(3) Where any alteration has been made under this section in the memorandum of a company, every copy of the memorandum issued after the date of the alteration shall be in accordance with the alteration. [S. 26, ibid.]

(4) If a company makes default in complying with the requirement of sub-section (3) it shall be liable to a fine not exceeding twenty rupees for each copy in respect of which default is made; and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(5) A cancellation of shares in pursuance of this section shall not be deemed to be a reduction of share capital within the meaning of this Act.

Notice to registrar of consolidation of share capital conversion of shares into stock, etc.

50. (1) Where a company having a share capital has consolidated and divided its share capital into shares of larger amount than its existing shares or converted any of its shares into stock, or reconverted stock into shares, it shall within fifteen days of the consolidation, division, conversion or reconversion, give notice to the registrar of the same, specifying the shares consolidated, divided or converted, or the stock reconverted. [S. 42, Companies Act, 1908, s. 61, Indian Companies Act, 1882.]

(2) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues, and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to a like penalty.

Effect of conversion of shares into stock.

51. Where a company having a share capital has converted any of its shares into stock, and given notice of the conversion to the registrar of companies, all the provisions of this Act which are applicable to shares only shall cease as to so much of the share capital as is converted into stock; and the register of members of the company, and the list of members to be forwarded to the registrar, shall show the amount of stock held by each member instead of the amount of shares and the particulars relating to shares hereinbefore required by this Act. [S. 43, Companies Act, 1908, s. 53, Indian Companies Act, 1882.]

Notice of increase of share capital or of members.

52. (1) Where a company having a share capital, whether its shares have or have not been converted into stock, has increased its share capital beyond the registered capital, and where a company not having a share capital has increased the number of its members beyond the registered number, it shall give to the registrar of companies, in the case of an increase of share capital, within fifteen days after the passing of the resolution authorising the increase, and in the case of an increase of members within fifteen days after the increase was resolved on or took place, notice of the increase of capital or members, and the registrar shall record the increase. [S. 44, Companies Act, 1908, s. 57, Indian Companies Act, 1882.]

(2) If a company makes a default in complying with the requirements of this section, it shall be liable to a fine not exceeding one hundred rupees for every day during which the default continues, and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to a like penalty.

Reorganisation of share capital.

53. (1) A company limited by shares may, by special resolution confirmed by an order of the Court, modify the conditions contained in its memorandum so as to reorganize its share capital, whether by the consolidation of shares of different classes or by the division of its shares into shares of different classes: [S. 45, Companies Act, 1908, New.]

Provided that no preference or special privilege attached to or belonging to any class of shares shall be interfered with except by resolution passed by a majority in number of shareholders of that class holding three-fourths the share capital of that class and confirmed at a meeting of shareholders of that class in the same manner as a special resolution of the company is required to be confirmed, and every resolution so passed shall bind all shareholders of the class.

(2) Where an order is made under this section, a certified copy thereof shall be filed with the registrar of companies within seven days after the making of the order, or within such further time as the Court may allow, and the resolution shall not take effect until such a copy has been so filed.

Reduction of Share Capital

[S. 48, Companies Act, 1908; Cf. ss. 13 (2), Indian Companies Act, 1882.]

Reduction of share capital.

54. (1) No company limited by shares shall have power to buy its own shares.

(2) Subject to confirmation by the Court, a company limited by shares, if so authorized by its articles, may by special resolution reduce its share capital in any way, and in particular (without prejudice to the generality of the foregoing power) may—

(a) extinguish or reduce the liability on any of its shares in respect of share capital not paid up; or

(b) either with or without extinguishing or reducing liability on any of its shares, cancel any paid up share capital which is lost or unrepresented by available assets; or

(c) either with or without extinguishing or reducing liability on any of its shares, pay off any paid up share capital which is in excess of the wants of the company, and may, if and so far as is necessary, alter its memorandum by reducing the amount of its share capital and of its shares accordingly

(3) A special resolution under this section is in this Act called a resolution for reducing share capital.

[S. 47, Companies Act, 1908, s. 15 (part), Indian Companies Act, 1882.]

Application to Court for confirming order.

55. Where a company has passed a resolution for reducing share capital, it may apply by petition to the Court for an order confirming the reduction.

[S. 48, Companies Act, 1908; Cf. ss. 14, 15, Indian Companies Act, 1882.]

Addition to name of company of "and reduced."

56. On and from the date of the passing by a company of a resolution for reducing share capital, or where the reduction does not involve either the diminution of any liability in respect of unpaid share capital or the payment to any shareholder of any paid up share capital, then on and from the presentation of the petition for confirming the reduction, the company shall add to its name, until such date as the Court may fix, the words "and reduced" as the last words in its name, and those words shall, until that date, be deemed to be part of the name of the company:

Provided that, where the reduction does not involve either the diminution of any liability in respect of unpaid share capital or the payment to any shareholder of any paid-up share capital, the Court may, if it thinks expedient, dispense altogether with the addition of the words "and reduced."

[S. 49 (1) (2), Companies Act 1908, s. 16, Indian Companies Act, 1882.]

Objections by creditors, and settlement of list of objecting creditors.

57. (1) Where the proposed reduction of share capital involves either diminution of liability in respect of unpaid share capital, or the payment to any share holder of any paid-up share capital, and in any other case if the Court so directs, every creditor of the company who at the date fixed by the Court is entitled to any debt or claim which, if that date were the commencement of the winding up of the company, would be admissible in proof against the company, shall be entitled to object to the reduction.

(2) The Court shall settle a list of creditors so entitled to object, and for that purpose shall ascertain, as far as possible without requiring any application, from any creditor, the names of those creditors and the nature and amount of their debts or claims, and may publish notices fixing a day or days within which creditors not entered on the list are to claim to be so entered or are to be excluded from the right of objecting to the reduction.

[S. 49 (3), Companies Act, 1908, s. 17, Indian Companies Act, 1882.]

Power to dispense with consent of creditor on security being given for his debt.

58. Where a creditor entered on the list whose debt or claim is not discharged or determined does not consent to the reduction, the Court may, if it thinks fit, dispense with the consent of that creditor, on the company securing payment of his debt or claim by appropriating, as the Court may direct, the following amount (that is to say),—

(i) if the company admits the full amount of his debt or claim, or, though not admitting it, is willing to provide for it, then the full amount of the debt or claim;

(ii) if the company does not admit or is not willing to provide for the full amount of the debt or claim, or if the amount is contingent or not ascertained, then an amount fixed by the Court after the like inquiry and adjudication as if the company were being wound up by the Court.

[S. 50, Companies Act, 1908 part of s. 6, Indian Companies Act 1882.]

Order confirming reduction.

59. The Court, if satisfied, with respect to every creditor of the company who under this Act is entitled to object to the reduction, that either his consent to the reduction has been obtained or his debt or claim has been discharged or has determined or has been secured, may make an order confirming the reduction on such terms and conditions as it thinks fit.

[S. 51, Companies Act, 1908, s. 18, Indian Companies Act, 1882.]

Registration of order and minute of reduction.

60. (1) The Registrar of companies, on production to him of an order of the Court confirming the reduction of the share capital of a company, and the delivery to him of a copy of the order and of a minute (approved by the Court) showing, with respect to the share capital of the company as altered by the order, the amount of the share capital, the number of shares into which it is to be divided and the amount of each share, and the amount (if any) at the date of the registration deemed to be paid up on each share, shall register the order and minute.

(2) On the registration, and not before, the resolution for reducing share capital as confirmed by the order so registered shall take effect.

(3) Notice of the registration shall be published in such manner as the Court may direct.

(4) The Registrar shall certify under his hand the registration of the order and minute, and his certificate shall be conclusive evidence that all the requirements of this Act with respect to reduction of share capital have been complied with, and that the share capital of the company is such as is stated in the minute.

Minute to form part of memorandum

61. (1) The minute when registered shall be deemed to be substituted for the corresponding part of the memorandum of the company, and shall be valid and alterable as if it had been originally contained therein, and shall be embodied in every copy of the memorandum issued after its registration. [S. 52, Companies Act, 1908 (7 & 15 and 21, Indian Companies Act, 1913.)]

(2) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding ten rupees for each copy in respect of which default is made, and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

Liability of members in respect of reduced shares.

62. (1) A member of the company, past or present, shall not be liable in respect of any share to any call or contribution exceeding in amount the difference (if any) between the amount paid, or (as the case may be) the reduced amount, if any, which is to be deemed to have been paid, on the share and the amount of the share as fixed by the minute. [S. 53, Companies Act, 1908, (part of ss. 19 and 20, Indian Companies Act, 1913.)]

Provided that, if any creditor, entitled in respect of any debt or claim to object to the reduction of share capital, is, by reason of his ignorance of the proceedings for the reduction, or of their nature and effect with respect to his claim not entered on the list of creditors, and, after the reduction, the company is unable, within the meaning of the provisions of this Act with respect to winding up by the Court, to pay the amount of his debt or claim, then—

(i) every person who was a member of the company at the date of the registration of the order for reduction and minute, shall be liable to contribute for the payment of that debt or claim an amount not exceeding the amount which he would have been liable to contribute if the company had commenced to be wound up on the day before that registration; and

(ii) if the company is wound up the Court, on the application of any such creditor and proof of his ignorance as aforesaid, may, if it thinks fit, settle accordingly a list of persons so liable to contribute, and make and enforce calls and orders on the contributories settled on the list as if they were ordinary contributories in a winding up.

(2) Nothing in this section shall affect the rights of the contributories among themselves.

Penalty on concealment of name of creditor

63. If any director, manager or officer of the company wilfully conceals the name of any creditor entitled to object to the reduction, or wilfully misrepresents the nature or amount of the debt or claim of any creditor, or if any director or manager of the company abets any such concealment or misrepresentation as aforesaid, every such director, manager or officer shall be punishable with imprisonment which may extend to one year, or with fine, or with both. [S. 54, Companies Act 1908, (s. 22, Indian Companies Act, 1913.)]

Publication of reasons for reduction

64. In any case of reduction of share capital, the Court may require the company to publish on the Court directs the reasons for reduction or such other information in regard thereto as the Court may think expedient with a view to give proper information to the public, and, if the Court thinks fit, the causes which led to the reduction. [S. 55, Companies Act, 1908 (part of s. 18, Indian Companies Act, 1882.)]

Increase and reduction of share capital in case of a company limited by guarantee having a share capital.

65. A company limited by guarantee and registered after the commencement of this Act may, if it has a share capital and is so authorized by its articles, increase or reduce its share capital in the same manner and subject to the same conditions in and subject to which a company limited by shares may increase or reduce its share capital under the provisions of this Act. [New, s. 56, Companies Act, 1908.]

Registration of Unlimited Company as Limited

Registration of unlimited company as limited.

66. (1) Subject to the provisions of this section, any company registered as unlimited may register under this Act as limited, but the registration of an unlimited company as a limited company shall not affect any debts, liabilities, obligations or contracts incurred or entered into by, to, with or on behalf of the company before the registration, and those debts, liabilities, obligations and contracts may be enforced in manner provided by Part VIII of this Act in the case of a company registered in pursuance of that Part. [New, s. 57, Companies Act, 1908.]

(2) On registration in pursuance of this section, the registrar shall close the former registration of the company, and may dispense with the delivery to him of copies of any documents with copies of which he was furnished on the occasion of the original registration of the company; but, save as aforesaid, the registration shall take place in the same manner and shall have effect as if it were the first registration of the company under the Act.

Power of limited company to provide for reserve share capital on registration.

67. An unlimited company having a share capital may, by its resolution for registration as a limited company in pursuance of this Act, do either or both of the following things, namely:— [New; s. 58, Companies Act, 1908.]

(a) increase the nominal amount of its share capital by increasing the nominal amount of each of its shares, but subject to the condition that no part of the amount by which its capital is so increased shall be capable of being called up except in the event and for the purposes of the company being wound up;

(b) provide that a specified portion of its uncalled share capital shall not be capable of being called up except in the event and for the purposes of the company being wound up.

Reserve Liability of Limited Company.

Reserve liability of limited company

68. A limited company may by special resolution determine that any portion of its share capital which has not been already called up shall not be capable of being called up, except in the event and for the purposes of the company being wound up, and thereupon that portion of its share capital shall not be capable of being called up except in the event and for the purposes aforesaid. [New; s. 59, Companies Act, 1908.]

Unlimited Liability of Directors.

[S. 60, Companies Act, 1908, part of s. 7, Indian Companies Act, 1882.]

Limited company may have directors with unlimited liability.

69. (1) In a limited company the liability of the directors or managers, or of the managing director, may, if so provided by the memorandum, be unlimited.

(2) In a limited company in which the liability of a director or manager is unlimited, the directors or managers of the company (if any) and the member who proposes a person for election or appointment to the office of director or manager, shall add to that proposal a statement that the liability of the person holding that office will be unlimited, and the promoters, directors, managers and secretary (if any) of the company, or one of them, shall, before the person accepts the office or acts thereon, give him notice in writing that his liability will be unlimited.

(3) If any director, manager or proposer makes default in adding such a statement or if any promoter, director, manager or secretary makes default in giving such a notice, he shall be liable to a fine not exceeding one thousand rupees, and shall also be liable for any damage which the person so elected or appointed may sustain from the default, but the liability of the person elected or appointed shall not be affected by the default.

[S. 61, Companies Act, 1908, part of s. 78, Indian Companies Act, 1882.]

Special resolution of limited company making liability of directors unlimited.

70. (1) A limited company, if so authorized by its articles, may, by special resolution, alter its memorandum so as to render unlimited the liability of its directors or manager, or of any managing director.

(2) From the date of any such special resolution, the provisions thereof shall be as valid as if they had been originally contained in the memorandum, and a copy thereof shall be embodied in or annexed to every copy of the memorandum issued after the passing of the resolution.

(3) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding twenty rupees for each copy in respect of which default is made; and every director or manager of the company, who knowingly and wilfully authorizes or permits the default, shall be liable to the like penalty.

PART IV.

MANAGEMENT AND ADMINISTRATION

Office and Name.

[S. 62, Companies Act, 1908, ss. 63, 64, Indian Companies Act, 1882.]

Registered office of company.

71. (1) Every company shall have a registered office to which all communications and notices may be addressed.

(2) Notice of the situation of the registered office, and of any change therein, shall be given to the Registrar of Companies, who shall record the same.

(3) If a company carries on business without complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which it so carries on business.

s. 63 (1), Companies Act, 1908; s. 65, Indian Companies Act, 1882.]

Publication of name by a limited company.

72. Every limited company—

(a) shall paint or affix, and keep painted or affixed, its name on the outside of every office or place in which its business is carried on, in a conspicuous position, in letters easily legible in the English language, and also, if the registered office be situate in a place beyond the local limits of the ordinary original civil jurisdiction of a High Court, in one of the vernacular languages used in that place;

(b) shall have its name engraven in legible characters in such language or languages on its seal;

(c) shall have its name mentioned in legible characters in the English language in all notices, advertisements and other official publications of the company, and in all bills of exchange, hundis, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed by or on behalf of the company, and in all bills of parcels, invoices, receipts and letters of credit of the company.

[S. 63 (2), (3), Companies Act, 1908; s. 66, Indian Companies Act, 1882.]

Penalties for non-publication of name.

73. (1) If a limited company does not paint or affix, and keep painted or affixed, its name in manner directed by this Act, it shall be liable to a fine not exceeding fifty rupees for not so painting or affixing its name, and for every day during which its name is not so kept painted or affixed, and every director and manager of the company, who knowingly and wilfully authorizes or permits the default, shall be liable to the like penalty.

(2) If any director, manager or officer of a limited company, or any person on its behalf, uses or authorizes the use of any seal purporting to be a seal of the company whereon its name is not so engraven as aforesaid, or issues or authorizes the issue of any notice, advertisement or other official publication of the company, or signs or authorizes to be signed on behalf of the company any bill of exchange, hundi, promissory note, endorsement, cheque or order for money or goods, or issues or authorizes to be issued any bill of parcels, invoice, receipt or letter of credit of the company, wherein its name is not mentioned in manner aforesaid, he shall be liable to a fine not exceeding one thousand rupees, and shall further be personally liable to the holder of any such bill of exchange, hundi, promissory note, cheque or order for money or goods, for the amount thereof, unless the same is duly paid by the company.

Meetings and Proceedings.

[S. 64, Companies Act, 1908, part of s. 74, Indian Companies Act, 1882.]

Annual general meeting.

74. (1) A general meeting of every company shall be held once at the least in every year, and not more than fifteen months after the holding of the last preceding general meeting, and, if not so held, the company and every director, manager, secretary and other officer of the company, who is knowingly a party to the default, shall be liable to a fine not exceeding one thousand rupees.

(3) When default has been made in holding a meeting of the company in accordance with the provisions of this section, the Court may, on the application of any member of the company, call or direct the calling of a general meeting of the company.

Annual balance-sheet to be laid before general meeting.

75. Once at least in every year, every company shall make out a balance-sheet which shall be laid before the company at a general meeting within twelve months after the company has been registered, and once at least in every year afterwards within fifteen months after the submission of the last preceding balance-sheet. [S. 74, Indian Companies Act, 1882.] [Cf. s. 64, Companies Act 1908.]

Contents of balance-sheet.

76. (1) The balance-sheet shall contain a summary of the property and liabilities of the company arranged under the heads appearing in the form annexed to Table A in the First Schedule or as near thereto as circumstances admit. [S. 74 Indian Companies Act, 1882.]

(2) The balance-sheet shall be audited by the auditors of the company as hereinafter provided, and the auditors' report shall be attached thereto or there shall be inserted at the foot thereof a reference to the report, and the report shall be read before the company in general meeting and shall be open to inspection by any shareholder. [S. 113 (2), Companies Act, 1908.]

Authentication of balance-sheet.

77. (1) In the case of a banking company the balance-sheet shall be signed by the secretary or manager (if any) and, where there are more than three directors of the company, by at least three of those directors and, where there are not more than three directors, by all the directors. [S. 113 (3)(a), Companies Act, 1908.]

(2) In the case of any other company the balance-sheet shall be signed on behalf of the board by two directors of the company or, if there is only one director, by that director. [S. 113 (3), Companies Act, 18 & 19 Vict. c. 133.]

Copy of balance-sheet and auditor's report to be forwarded to the Registrar.

78. (1) After the balance-sheet has been laid before and adopted by the company at a general meeting, a copy thereof and of the auditor's report thereon signed by the manager or by the secretary of the company shall be forwarded to the Registrar of companies at the same time as the annual list of members and summary prepared in accordance with the requirements of section 31. [Cf. s. 38 (3), Companies Act, 1908; s. 74, Indian Companies Act, 1882.]

(2) If a company makes default in complying with the requirements of this section, the company and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to the same penalty as is provided by section 31 for a default in complying with the provisions of that section.

Penalty for non-compliance with sections 76 and 77.

79. If any copy of a balance-sheet which has not been signed as required by section 77 is issued, circulated or published, or if any copy of a balance-sheet is issued, circulated or published without either having a copy of the auditor's report attached thereto or containing such reference to that report as is required by section 76, the company and every director, manager, secretary or other officer of the company who is knowingly a party to the default shall be punishable with fine which may extend to one thousand rupees. [S. 113 (4), Companies Act, 1908.]

Right of shareholder to copy of balance-sheet and auditor's report.

80. Any shareholder shall be entitled to be furnished with a copy of the balance-sheet and the auditor's report at a charge not exceeding two annas for every hundred words. [S. 113 (5), Companies Act, 1908.]

Statutory meeting of company.

81. (1) Every company limited by shares and registered after the commencement of this Act shall, within a period of six months from the date at which the company is entitled to commence business, hold a general meeting of the members of the company which shall be called the statutory meeting. [S. 65, Companies Act, 1908; s. 75, Indian Companies Act, 1882.]

(2) The directors shall, at least ten days before the day on which the meeting is held, forward a report (in this Act called "the statutory report") to every member of the company and to every other person entitled under this Act to receive it.

(3) The statutory report shall be certified by not less than two directors of the company or, where there are less than two directors, by the sole director and manager, and shall state—

(a) the total number of shares allotted, distinguishing shares allotted as fully or partly paid up otherwise than in cash, and stating in the case of shares partly paid up the extent to which they are so paid up, and in either case the consideration for which they have been allotted;

(b) the total amount of cash received by the company in respect of all the shares allotted distinguished as aforesaid;

(c) an abstract of the receipts of the company on account of its capital, whether from shares or debentures, and of the payments made thereout, up to a date within seven days of the date of the report, exhibiting under distinctive headings the receipts of the company from shares and debentures and other sources, the payments made thereout and particulars concerning the balance remaining in hand and an account or estimate of the preliminary expenses of the company;

(d) the names, addresses and descriptions of the directors, auditors (if any), managers (if any) and a secretary of the company;

(e) the particulars of any contract, the modification of which is to be submitted to the meeting for its approval, together with the particulars of the modification or proposed modification.

(4) The statutory report shall, so far as it relates to the shares allotted by the company and to the cash received in respect of such shares and to the receipts and payments of the company on capital account, be certified as correct by the auditors (if any) of the company.

(5) The directors shall cause a copy of the statutory report, certified as by this section required, to be filed with the registrar of companies forthwith after the sending thereof to the members of the company.

(6) Every director of the company who knowingly and wilfully authorises or permits a default in complying with the provisions of sub-section (2) or sub-section (5) shall be liable to a fine not exceeding twenty rupees for every day during which the default continues.

(7) The directors shall cause a list showing the names, descriptions and addresses of the members of the company, and the number of shares held by them respectively, to be produced at the commencement of the meeting, and to remain open and accessible to any member of the company during the continuance of the meeting.

(8) The members of the company present at the meeting shall be at liberty to discuss any matters relating to the formation of the company, or arising out of the statutory report, whether previous notice has been given or not, but no resolution of which notice has not been given in accordance with the articles may be passed.

(9) The meeting may adjourn from time to time, and at any adjourned meeting any resolution of which notice has been given in accordance with the articles, either before or subsequently to the former meeting, may be passed, and the adjourned meeting shall have the same powers as an original meeting.

(10) If a petition is presented to the Court in manner provided by Part V for winding-up the company on the ground of default in filing the statutory report or in holding the statutory meeting, the Court may, instead of directing that the company be wound up, give directions for the statutory report to be filed or a meeting to be held, or make such other order as may be just.

(11) The provisions of this section as to the forwarding and filing of the statutory report shall not apply in the case of a private company.

[S. 68, Companies Act, 1913, (New.)]

Convening of extraordinary general meeting on requisition.

82. (1) Notwithstanding anything in the articles of a company, the directors of a company which has a share capital shall, on the requisition of the holders of not less than one-tenth of the issued share capital of the company upon which all calls or other sums then due have been paid, forthwith proceed to convene an extraordinary general meeting of the company.

(2) The requisition must state the objects of the meeting, and must be signed by the requisitionists and deposited at the registered office of the company, and may consist of several documents in like form, each signed by one or more requisitionists.

(3) If the directors do not proceed to cause a meeting to be held within twenty-one days from the date of the requisition being so deposited, the requisitionists, or a majority of them in value, may themselves convene the meeting, but any meeting so convened shall not be held after three months from the date of the deposit.

(4) If at any such meeting a resolution requiring confirmation at another meeting is passed, the directors shall forthwith convene a further extraordinary general meeting for the purpose of considering the resolution and, if thought fit, of confirming it as a special resolution and, if the directors do not convene the meeting within seven days from the date of the passing of the first resolution, the requisitionists, or a majority of them in value, may themselves convene the meeting.

(5) Any meeting convened under this section by the requisitionists shall be convened in the same manner, as nearly as possible, as that in which meetings are to be convened by directors.

[S. 67, Companies Act, 1908, s. 78 (1) Indian Companies Act, 1913.]

Provisions as to meetings and votes.

83. In default of, and subject to, any regulations in the articles,—

(1) a meeting of a company may be called by seven days' notice in writing, served on every member in manner in which notices are required to be served by Table A in the first schedule;

(2) five members may call a meeting;

(3) any person elected by the members present at meeting may be chairman thereof;

(4) every member shall have one vote.

[S. 65, Companies Act, 1908, (New).]

Representation of companies at meetings of other companies of which they are members.

84. A company which is a member of another company may, by resolution of the directors, authorise any of its officials or any other person to act as its representative at any meeting of that other company, and the person so authorised shall be entitled to exercise the same powers on behalf of the company which he represents as if he were an individual shareholder of that other company.

[S. 69 Companies Act, 1908, s. 153 part) Indian Companies Act, 1913.]

Definition of extraordinary and special resolutions.

85. (1) A resolution shall be an extraordinary resolution when it has been passed by a majority of not less than three fourths of such members entitled to vote as are present in person or by proxy (where proxies are allowed) at a general meeting of which notice specifying the intention to propose the resolution as an extraordinary resolution has been duly given.

(2) A resolution shall be a special resolution when it has been —

(a) passed in manner required for the passing of an extraordinary resolution; and

[S. 77, Indian Companies Act, 1913.]

(b) confirmed by a majority of such members entitled to vote as are present in person or by proxy (where proxies are allowed) at a subsequent general meeting, of which notice has been duly given, and held after an interval of not less than fourteen days, nor more than one month, from the date of the first meeting.

(New.)

(3) The date of a special resolution shall be the date of the confirmation of the resolution in accordance with the provisions of clause (b) of sub-section (2).

(4) At any meeting at which an extraordinary resolution is submitted to be passed or a special resolution is submitted to be passed or confirmed, a declaration of the chairman that the resolution is carried on a show of hands shall, unless a poll is demanded, be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution.

(5) At any meeting at which an extraordinary resolution is submitted to be passed or a special resolution is submitted to be passed or confirmed, a poll may be demanded by three persons for the time being entitled according to the articles to vote, unless the articles of the company require a demand by such number of such persons, not in any case exceeding five, as may be specified in the articles.

(6) In a case where a poll is demanded, it may in accordance with the articles be taken in such manner as the chairman may direct, it may, if the chairman so directs, be taken at the meeting at which it is demanded.

Chidambaram Iyer Company 1885), 29 C. D. 164.] (New.)

(7) When a poll is demanded in accordance with this section, in computing the majority on the poll, reference shall be had to the number of votes to which each member is entitled by the articles of the company.

(3) For the purposes of this section notice of a meeting shall be deemed to be duly given and the meeting to be duly held when the notice is given and the meeting held in manner provided by the articles.

Registration and copies of special resolutions.

86. (1) A copy of every special and extraordinary resolution shall, within fifteen days from the date of the special resolution or from the passing of the extraordinary resolution, as the case may be, be printed and forwarded to the registrar of companies, who shall record the same. [S. 74, Companies Act, 1908, ss. 79 and 80, Indian Companies Act, 1882.]

(2) Where articles have been registered, a copy of every special resolution for the time being in force shall be embodied in or annexed to every copy of the articles issued after the date of the resolution.

(3) Where articles have not been registered, a copy of every special resolution shall be forwarded in print to any member at his request, on payment of one rupee or such less sum as the company may direct.

(4) If a company makes default in printing or forwarding a copy of a special or extraordinary resolution to the registrar, it shall be liable to a fine not exceeding twenty rupees for every day during which the default continues.

(5) If a company makes default in embodying in or annexing to a copy of its articles or in forwarding in print to a member when required by this section a copy of a special resolution, it shall be liable to a fine not exceeding twenty rupees for such copy in respect of which default is made.

(6) Every director and manager of a company who knowingly and wilfully authorises or permits any default by the company in complying with the requirements of this section shall be liable to the like penalty as is imposed by this section on the company for that default.

Minutes of proceedings of meetings and directors.

87. (1) Every company shall cause minutes of all proceedings of general meetings and (where there are directors or managers) of its directors or managers to be entered in books kept for that purpose. [S. 71, Companies Act, 1908; s. 92, Indian Companies Act, 1882.]

(2) Any such minute, if purporting to be signed by the chairman of the meeting at which the proceedings were had, or by the chairman of the next succeeding meeting, shall be evidence of the proceedings.

(3) Until the contrary is proved, every general meeting of the company or meeting of directors or managers in respect of the proceedings whereof minutes have been so made shall be deemed to have been duly held and convened and all proceedings had thereat to have been duly had, and all appointments of directors, managers or liquidators shall be deemed to be valid.

Appointment, Qualification, etc., of Directors.

Restrictions on appointment or advertisement of director.

88. (1) A person shall not be capable of being appointed director of a company by the articles, and shall not be named as a director or proposed director of a company in any prospectus issued by or on behalf of the company or in relation to any intended company or in any statement in lieu of prospectus filed by or on behalf of a company, unless, before the registration of the articles or the publication of the prospectus, or the filing of the statement in lieu of prospectus, as the case may be, he has, by himself or by his agent authorised in writing— [S. 72, Companies Act, 1908.] [New.]

(i) signed and filed with the registrar of companies a consent in writing to act as such director; and

(ii) either signed the memorandum for a number of shares not less than his qualification (if any), or signed and filed with the registrar a contract in writing to take from the company and pay for his qualification shares (if any).

(2) On the application for registration of the memorandum and articles of a company the applicant shall deliver to the registrar a list of the persons who have consented to be directors of the company, and, if this list contains the name of any person who has not so consented, the applicant shall be liable to a fine not exceeding five hundred rupees.

(3) This section shall not apply to a private company nor to a prospectus issued by or on behalf of a company after the expiration of one year from the date at which the company is entitled to commence business.

Qualification of director.

89. (1) Without prejudice to the restrictions imposed by section 88, it shall be the duty of every director who is by the articles required to hold a specified share qualification, and who is not already qualified, to obtain his qualification within two months after his appointment, or such shorter time as may be fixed by the articles. [S. 73, Companies Act, 1908.] [New.]

(2) The office of director of a company shall be vacated if the director does not, within two months from the date of his appointment, or within such shorter time as may be fixed by the articles, obtain his qualification, or if after the expiration of such period or shorter time he ceases at any time to hold his qualification; and a person vacating office under this section shall be incapable of being re-appointed director of the company until he has obtained his qualification.

(3) If after the expiration of the said period or shorter time any unqualified person acts as a director of the company, he shall be liable to a fine not exceeding fifty rupees for every day between the expiration of the said period or shorter time and the last day on which it is proved that he acted as a director.

Validity of acts of directors.

90. The acts of a director or manager shall be valid notwithstanding any defect that may afterwards be discovered in his appointment or qualification: Provided that nothing in this section shall be deemed to give validity to acts done by a director or manager after the appointment of such director or manager has been shown to be invalid. [S. 74, Companies Act, 1908, cf. s. 92 (part), Indian Companies Act, 1882.]

List of directors to be sent to registrar.

91. (1) Every company shall keep at its registered office a register containing the names and addresses and the occupations of its directors and managers (if any), and send to the registrar of companies a copy thereof, and from time to time notify to the registrar any change among its directors or managers. [S. 75, Companies Act, 1908; ss. 76 and 77, Indian Companies Act, 1882.]

(3) If default is made in complying with this section, the company shall be liable to a fine not exceeding one hundred rupees for every day during which the default continues; and every director and manager of the company, who knowingly and wilfully authorises or permits the default, shall be liable to the like penalty.

Contracts, etc.

[S. 76, Companies Act, 1908, s. 67, Indian Companies Act, 1882.]

Form of contracts.

92. (1) Contracts on behalf of a company may be made as follows (that is to say):—

(i) any contract which if made between private persons would be by law required to be in writing, and if made according to English law to be under seal, may be made on behalf of the company in writing under the common seal of the company and may, in the same manner, be varied or discharged;

(ii) any contract which, if made between private persons, would be by law required to be in writing, signed by the parties to be charged therewith, may be made on behalf of the company in writing signed by any person acting under its authority, express or implied, and may in the same manner be varied or discharged;

(iii) any contract which, if made between private persons, would by law be valid although made by parol only, and not reduced into writing may be made by parol on behalf of the company by any person acting under its authority, express or implied, and may in the same manner be varied or discharged.

(2) All contracts made according to this section shall be effectual in law, and shall bind the company and its successors and all other parties thereto, their heirs, executors or administrators, as the case may be.

[S. 77, Companies Act, 1908, s. 72, Indian Companies Act, 1882.]

Bills of exchange and promissory notes

93. A bill of exchange, hundi or promissory note shall be deemed to have been made, drawn, accepted or endorsed on behalf of a company if made, drawn, accepted or endorsed in the name of, or by or on behalf or on account of, the company by any person acting under its authority, express or implied.

[S. 78, Companies Act, 1908, s. 81, Indian Companies Act, 1882.]

Execution of deeds abroad

94. A company may, by writing under its common seal, empower any person, either generally or in respect of any specified matters, as its attorney, to execute deeds on its behalf in any place not situate in British India; and every deed signed by such attorney on behalf of the company, and under his seal, where sealing is required, shall bind the company, and have the same effect as if it were under its common seal.

[S. 79, Companies Act, 1908.]

Power for company to have official seal for use abroad.

95. (1) A company whose objects require or comprise the transaction of business in foreign countries may, if authorised by its articles, have for use in any territory, district or place not situate in British India, an official seal, which shall be a *facsimile* of the common seal of the company, with the addition on its face of the name of every territory, district or place where it is to be used.

(2) A company having such an official seal may, by writing under its common seal, authorise any person appointed for the purpose in any territory, district or place not situate in British India to affix the same to any deed or other document to which the company is party in that territory, district or place.

(3) The authority of any such agent shall, as between the company and any person dealing with the agent, continue during the period (if any) mentioned in the instrument conferring the authority, or if no period is there mentioned, then until notice of the revocation or determination of the agent's authority has been given to the person dealing with him.

(4) The person affixing any such official seal shall, by writing under his hand, on the deed or other document to which the seal is affixed, certify the date and place of affixing the same.

(5) A deed or other document to which an official seal is duly affixed shall bind the company as if it had been sealed with the common seal of the company.

[S. 80, Companies Act, 1908, New.]

Prospectus.

Filing of prospectus.

96. (1) Every prospectus issued by or on behalf of a company or in relation to any intended company shall be dated, and that date shall, unless the contrary be proved, be taken as the date of publication of the prospectus.

(2) A copy of every such prospectus, signed by every person who is named therein as a director or proposed director of the company, or by his agent authorised in writing, shall be filed for registration with the registrar of companies on or before the date of its publication, and no such prospectus shall be issued until a copy thereof has been so filed for registration.

(3) The registrar shall not register any prospectus unless it is dated, and the copy thereof signed, in manner required by this section.

(4) Every prospectus shall state on the face of it that a copy has been filed for registration as required by this section.

(5) If a prospectus is issued without a copy thereof being so filed, the company, and every person who is knowingly a party to the issue of the prospectus, shall be liable to a fine not exceeding fifty rupees for every day from the date of the issue of the prospectus until a copy thereof is so filed.

[S. 81, (1) (2) (3) (4) (5) (6) Companies Act, 1908, ch. 1 to, Indian Companies Act, 1882.]

Specific requirements as to particulars of prospectus.

97. (1) Every prospectus issued by or on behalf of a company, or by or on behalf of any person who is or has been engaged or interested in the formation of the company, shall state—

(a) the contents of the memorandum, with the names, descriptions and addresses of the signatories and the number of shares subscribed for by them respectively; and the number of founders or management or deferred shares (if any) and the nature and extent of the interest of the holders in the property and profits of the company; and

(b) the number of shares (if any) fixed by the articles as the qualification of a director, and any provision in the articles as to the remuneration of the directors; and

(c) the names, descriptions and addresses of the directors or proposed directors; and

(d) the minimum subscription on which the directors may proceed to allotment, and the amount payable on application and allotment on each share, and in the case of a second or subsequent offer of shares the amount offered for subscription on each previous

allotment made within the two preceding years, and the amount actually allotted, and the amount (if any) paid on the shares so allotted; and

(*e*) the number and amount of shares and debentures which within the two preceding years have been issued, or agreed to be issued, as fully or partly paid up otherwise than in cash, and in the latter case the extent to which they are so paid up, and in either case the consideration for which those shares or debentures have been issued or are proposed or intended to be issued; and

(*f*) the names and addresses of the vendors of any property purchased or acquired by the company, or proposed so to be purchased or acquired, which is to be paid for wholly or partly out of the proceeds of the issue offered for subscription by the prospectus, or the purchase or acquisition of which has not been completed at the date of issue of the prospectus, and the amount payable in cash, shares or debentures to the vendor, and where there is more than one separate vendor or the company is a sub-purchaser, the amount so payable to each vendor:

Provided that—

(i) where the vendors or any of them are a firm, the members of the firm shall not be treated as separate vendors;

(ii) a company shall not be treated as a sub purchaser unless it has to pay cash, shares or debentures to some person other than its own vendor; and

(*g*) the amount (if any) paid or payable as purchase-money in cash, shares or debentures, for any such property as aforesaid, specifying the amount (if any) payable for goodwill, and

(*h*) the amount (if any) paid within the two preceding years or payable, as commission for subscribing or agreeing to subscribe, or procuring or agreeing to procure subscriptions, for any shares in, or debentures of, the company, or the rate of any such commission: Provided that it shall not be necessary to state the commission payable to sub-underwriters; and

(*i*) the amount or estimated amount of preliminary expenses; and

(*j*) the amount paid within the two preceding years or intended to be paid to any promoter, and the consideration for any such payment; and

(*k*) the dates of, and parties to, every material contract, and a reasonable time and place at which any material contract or a copy thereof may be inspected: Provided that this requirement shall not apply to a contract entered into in the ordinary course of the business carried on or intended to be carried on by the company, or to any contract entered into more than two years before the date of issue of the prospectus; and

(*l*) the names and addresses of the auditors (if any) of the company; and

(*m*) full particulars of the nature and extent of the interest (if any) of every director in the promotion of, or in the property proposed to be acquired by, the company, or, where the interest of such a director consists in being a partner in a firm, the nature and extent of the interest of the firm, with a statement of all sums paid or agreed to be paid to him or to the firm in cash or shares or otherwise by any person either to induce him to become, or to qualify him as, a director, or otherwise for services rendered by him or by the firm in connection with the promotion or formation of the company; and

(*n*) where the company is a company having shares of more than one class, the right of voting at meetings of the company conferred by the several classes of shares respectively.

(*3*) Where any such prospectus as is mentioned in this section is published as a newspaper advertisement, it shall not be necessary in the advertisement to specify the contents of the memorandum, or the signatories thereto, and the number of shares subscribed for by them.

(*4*) This section shall not apply to a circular or notice inviting existing members or debenture holders of a company to subscribe either for shares or for debentures of the company, whether with or without the right to renounce in favour of other persons.

(*5*) The requirements of this section as to the memorandum and the qualification, remuneration and interest of directors, the names, descriptions, and addresses of directors or proposed directors, and the amount or estimated amount of preliminary expenses, shall not apply in the case of a prospectus issued more than one year after the date at which the company is entitled to commence business.

(*6*) Nothing in this section shall limit or diminish any liability which any person may incur under the general law or this Act apart from this section.

Meaning of "vendor" in section 97

98. For the purposes of section 97 every person shall be deemed to be a vendor who has entered into any contract, absolute or conditional, for the sale or purchase, or for any option of purchase, of any property to be acquired by the company, in any case where— [S. 81 (3), Companies Act, 1908.]

(*a*) the purchase money is not fully paid at the date of issue of the prospectus; or

(*b*) the purchase-money is to be paid or satisfied wholly or in part out of the proceeds of the issue offered for subscription by the prospectus; or

(*c*) the contract depends for its validity or fulfilment on the result of that issue.

Application of section 97 to the case of property taken on lease

99. Where any of the property to be acquired by the company is to be taken on lease, section 97 shall apply as if the expression "vendor" included the lessor, and the expression "purchase money" included the consideration for the lease, and the expression "sub-purchaser" included a sub-lessee. [S. 81 (4), Companies Act, 1908.]

Invalidity of certain conditions as to waiver or notice.

100. Any condition requiring or binding any applicant for shares or debentures to waive compliance with any requirements of, section 97, or purporting to affect him with notice of any contract, document or matter not specifically referred to in the prospectus, shall be void. [S. 81 (5), Companies Act, 1908.]

Saving in certain cases of non-compliance with section 97.

101. In the event of non-compliance with any of the requirements of section 97, a director or other person responsible for the prospectus shall not incur any liability by reason of the non-compliance, if he proves that— [S. 81 (6) Companies Act, 1908.]

(*a*) as regards any matter not disclosed, he was not cognizant thereof; or

(*b*) the non-compliance arose from an honest mistake of fact on his part;

Provided that in the event of non-compliance with the requirements contained in clause (*a*) of sub-section (*1*) of section 97 no director or other person shall incur any liability in respect of the non-compliance unless it be proved that he had knowledge of the matters not disclosed.

[S. 82, Companies Act, 1908.] [*New.*]

Obligations of companies where no prospectus is issued.

102. (*1*) A company which does not issue a prospectus on or with reference to its formation shall not allot any of its shares or debentures unless before the first allotment of either shares or debentures there has been filed with the registrar of companies a statement in lieu of prospectus signed by every person who is named therein as a director or a proposed director of the company or by his agent authorised in writing, in the form and containing the particulars set out in the Second Schedule.

(*2*) This section shall not apply to a private company or to a company which has allotted any shares or debentures before the commencement of this Act.

[S. 83, Companies Act, 1908.] [*New.*]

Restriction on alteration of terms mentioned in prospectus or statement in lieu of prospectus

103. A company shall not, previously to the statutory meeting, vary the terms of a contract referred to in the prospectus or statement in lieu of prospectus, except subject to the approval of the statutory meeting.

[S. 84, Companies Act, 1908.] [*New.*]

Liability for statements in prospectus.

104. (*1*) Where a prospectus invites persons to subscribe for shares in or debentures of a company, every person who is a director of the company at the time of the issue of the prospectus, and every person who has authorised the naming of him and is named in the prospectus as a director or as having agreed to become a director either immediately or after an interval of time, and every promoter of the company, and every person who has authorised the issue of the prospectus, shall be liable to pay compensation to all persons who subscribe for any shares or debentures on the faith of the prospectus for the loss or damage they may have sustained by reason of any misleading or untrue statement therein, or in any report or memorandum appearing on the face thereof, or by reference incorporated therein or issued therewith, unless it is proved—

(*a*) with respect to every misleading or untrue statement not purporting to be made on the authority of an expert or of a public official document or statement, that he had reasonable ground to believe and did up to the time of the allotment of the shares or debentures, as the case may be, believe that the statement was true;

(*b*) with respect to every misleading or untrue statement purporting to be a statement by or contained in what purports to be a copy of or extract from a report or valuation of an expert, that it fairly represented the statement, or was a correct and fair copy of or extract from the report or valuation: Provided that the director, person named as director, promoter or person who authorised the issue of the prospectus shall be liable to pay compensation as aforesaid if it is proved that he had no reasonable ground to believe that the person making the statement, report or valuation was competent to make it; and

(*c*) with respect to every misleading or untrue statement purporting to be a statement made by an official person or contained in what purports to be a copy of or extract from a public official document, that it was a correct and fair representation of the statement or copy of or extract from the document:

or unless it is proved—

(*i*) that having consented to become a director of the company he withdrew his consent before the issue of the prospectus, and that it was issued without his authority or consent; or

(*ii*) that the prospectus was issued without his knowledge or consent, and that on becoming aware of its issue he forthwith gave a reasonable public notice that it was issued without his knowledge or consent; or

(*iii*) that, after the issue of the prospectus and before allotment thereunder, he, on becoming aware of any misleading or untrue statement therein, withdrew his consent thereto, and gave reasonable public notice of the withdrawal, and of the reason therefor.

(*2*) Where a company existing at the commencement of this Act has issued shares or debentures, and for the purpose of obtaining further capital by subscriptions for shares or debentures issues a prospectus, a director shall not be liable in respect of any statement therein, unless he has authorised the issue of the prospectus, or has adopted or ratified it.

(*3*) Where the prospectus contains the name of a person as a director of the company, or as having agreed to become a director thereof, and he has not consented to become a director, or has withdrawn his consent before the issue of the prospectus, and has not authorised or consented to the issue thereof, the directors of the company, except any without whose knowledge or consent the prospectus was issued, and any other person who authorised the issue thereof, shall be liable to indemnify the person named as aforesaid against all damages, costs and expenses to which he may be made liable by reason of his name having been inserted in the prospectus, or in defending himself against any action or legal proceedings brought against him in respect thereof.

(*4*) Every person who, by reason of his being a director or named as a director, or has having agreed to become a director, or of his having authorised the issue of the prospectus, becomes liable to make any payment under this section, may recover contribution, as in cases of contract, from any other person who, if sued separately, would have been liable to make the same payment, unless the person who has become so liable was, and that other person was not, guilty of fraudulent misrepresentation.

(*5*) For the purpose of this section—

(*a*) the expression "promoter" means a promoter who was a party to the preparation of the prospectus, or the portion thereof containing the untrue statement, but does not include any person by reason of his acting in a professional capacity for persons engaged in procuring the formation of the company;

(*b*) the expression "expert" includes engineer, valuer, accountant and any other person whose profession gives authority to a statement made by him.

Allotment.

Restriction as to allotment.

106. (1) No allotment shall be made of any share capital of a company offered to the public for subscription, unless the following conditions have been complied with, namely:— [S. 55, Companies Act, 1908.]

(a) the amount (if any) fixed by the memorandum or articles and named in the prospectus as the minimum subscription upon which the directors may proceed to allotment; or

(b) if no amount is so fixed and named, then the whole amount of the share capital so offered for subscription

has been subscribed, and the sum payable on application for the amount so fixed and named or for the whole amount offered for subscription, has been paid to and received in cash by the company.

(2) The amount so fixed and named and the whole amount aforesaid shall be reckoned exclusively of any amount payable otherwise than in cash, and is in this Act referred to as the minimum subscription.

(3) The amount payable on application on each share shall not be less than five per cent. of the nominal amount of the share.

(4) If the conditions aforesaid have not been complied with on the expiration of seventy days after the first issue of the prospectus, all money received from applicants for shares shall be forthwith repaid to them without interest, and, if any such money is not so repaid within seventy eight days after the issue of the prospectus, the directors of the company shall be jointly and severally liable to repay that money with interest at the rate of five per centum per annum from the expiration of the seventy-eighth day: Provided that a director shall not be liable if he proves that the loss of the money was not due to any misconduct or negligence on his part.

(5) Any condition requiring or binding any applicant for shares to waive compliance with any requirement of this section shall be void.

(6) This section, except sub-section (3) thereof, shall not apply to any allotment of shares subsequent to the first allotment of shares offered to the public for subscription.

(7) In the case of the first allotment of share capital payable in cash of a company which does not issue any invitation to the public to subscribe for its shares, no allotment shall be made unless the minimum subscription (that is to say)—

(a) the amount (if any) fixed by the memorandum or articles and named in the statement in lieu of prospectus as the minimum subscription upon which the directors may proceed to allotment; or

(b) if no amount is so fixed and named, the whole amount of the share capital other than that issued or agreed to be issued as fully or partly paid up otherwise than in cash;

has been subscribed and an amount not less than the five per cent. of the nominal amount of each share payable in cash has been paid to and received by the company.

(8) Sub-section (7) shall not apply to a private company or to a company which has allotted any share or debentures before the commencement of this Act.

Effect of irregular allotment.

106. (1) An allotment made by a company to an applicant in contravention of the provisions of section 105 shall be voidable at the instance of the applicant within one month after the holding of the statutory meeting of the company and not later, and shall be so voidable notwithstanding that the company is in course of being wound up. [S. 56, Companies Act, 1908.]

(2) If any director of a company knowingly contravenes or permits or authorises the contravention of any of the provisions of section 105 with respect to allotment, he shall be liable to compensate the company and the allottee respectively for any loss, damages or costs which the company or the allottee may have sustained or incurred thereby: Provided that proceedings to recover any such loss, damages or costs shall not be commenced after the expiration of two years from the date of the allotment.

Restrictions on commencement of business.

107. (1) A company shall not commence any business or exercise any borrowing powers unless— [S. 57, Companies Act, 1908.]

(a) shares held subject to the payment of the whole amount thereof in cash have been allotted to an amount not less in the whole than the minimum subscription; and

(b) every director of the company has paid to the company on each of the shares taken or contracted to be taken by him; and for which he is liable to pay in cash, a proportion equal to the proportion payable on application and allotment on the shares offered for public subscription or, in the case of a company which does not issue a prospectus inviting the public to subscribe for its shares, on the shares payable in cash; and

(c) there has been filed with the registrar of companies a duly verified declaration by the secretary or one of the directors, in the prescribed form, that the aforesaid conditions have been complied with; and

(d) in the case of a company which does not issue a prospectus inviting the public to subscribe for its shares, there has been filed with the registrar of companies a statement in lieu of prospectus.

(2) The registrar of companies shall, on the filing of a duly verified declaration, in accordance with the provisions of this section certify that the company is entitled to commence business, and that certificate shall be conclusive evidence that the company is so entitled:

Provided that, in the case of a company which does not issue a prospectus inviting the public to subscribe for its shares, the registrar shall not give such a certificate unless a statement in lieu of prospectus has been filed with him.

(3) Any contract made by a company before the date at which it is entitled to commence business shall be provisional only, and shall not be binding on the company until that date and on that date it shall become binding.

(4) Nothing in this section shall prevent the simultaneous offer for subscription or allotment of any shares and debentures or the receipt of any money payable on application for debentures.

(5) If any company commences business or exercises borrowing powers in contravention of this section, every person who is responsible for the contravention shall, without prejudice to any other liability, be liable to a fine not exceeding five hundred rupees for every day during which the contravention continues.

(6) Nothing in this section shall apply to a private company, or to a company registered before the commencement of this Act which does not issue a prospectus inviting the public to subscribe for its shares.

[S. 88, Companies Act, 1908.]

Return as to allotments.

108. (1) Whenever a company limited by shares makes any allotment of its shares, the company shall, within one month thereafter, file with the registrar of companies—

(a) a return of the allotments, stating the number and nominal amount of the shares comprised in the allotment, the names, addresses and descriptions of the allottees, and the amount (if any) paid or due and payable on each share; and

(b) in the case of shares allotted as fully or partly paid up otherwise than in cash, a contract in writing constituting the title of the allottee to the allotment together with any contract of sale, or for services or other consideration in respect of which that allotment was made, such contracts being duly stamped, and a return stating the number and nominal amount of shares so allotted, the extent to which they are to be treated as paid up, and the consideration for which they have been allotted.

(2) Where such a contract as above-mentioned is not reduced to writing, the company shall, within one month after the allotment, file with the registrar of companies the prescribed particulars of the contract stamped with the same stamp-duty as would have been payable if the contract had been reduced to writing, and these particulars shall be deemed to be an instrument within the meaning of the Indian Stamp Act, 1899, and the registrar may, as a condition of filing the particulars, require that the duty payable thereon be adjudicated under section 31 of that Act.

II of 1899.

(3) If default is made in complying with the requirements of this section, every director, manager, secretary or other officer of the company who is knowingly a party to the default shall be liable to a fine not exceeding five hundred rupees for every day during which the default continues:

Provided that, in case of default in filing with the registrar of companies within one month after the allotment any document required to be filed by this section, the company, or any person liable for the default, may apply to the Court for relief, and the Court, if satisfied that the omission to file the document was accidental or due to inadvertence or that it is just and equitable to grant relief, may make an order extending the time for the filing of the document for such a period as the Court may think proper.

Commissions and Discounts.

[S. 89, Companies Act, 1908.] [New.]

Power to pay certain commissions and prohibition of payment of all other commissions, discounts, etc.

109. (1) It shall be lawful for a company to pay a commission to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any shares in the company, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any shares in the company, if the payment of the commission is authorised by the articles, and the commission paid or agreed to be paid does not exceed the amount or rate so authorised and if the amount of rate per cent. of the commission paid or agreed to be paid is—

(a) in the case of shares offered to the public for subscription, disclosed in the prospectus; or

(b) in the case of shares not offered to the public for subscription, disclosed in the statement in lieu of prospectus, or in a statement in the prescribed form signed in like manner as a statement in lieu of prospectus and filed with the registrar of companies and, where a circular or notice not being a prospectus, inviting subscriptions for the shares is issued, also disclosed in that circular or notice.

(2) Save as aforesaid, no company shall apply any of its shares or capital money either directly or indirectly in payment of any commission, discount or allowance, to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any shares of the company, or procuring, or agreeing to procure subscriptions, whether absolute or conditional, for any shares in the company, whether the shares or money be so applied by being added to the purchase money of any property acquired by the company or to the contract price of any work to be executed for the company, or the money be paid out of the nominal purchase-money or contract price, or otherwise.

(3) Nothing in this section shall affect the power of any company to pay such brokerage as it has heretofore been lawful for a company to pay, and a vendor to, promoter of, or other person who receives payment in money or shares from, a company shall have and shall be deemed always to have had power to apply any part of the money or shares so received in payment of any commission, the payment of which, if made directly by the company, would have been legal under this section.

[S. 90, Companies Act, 1908.] [New.]

Statement in balance-sheet as to commissions and discounts.

110. Where a company has paid any sums by way of commission in respect of any shares or debentures, or allowed any sums by way of discount in respect of any debentures, the total amount so paid or allowed or so much thereof as has not been written off, shall be stated in every balance sheet of the company until the whole amount thereof has been written off.

Payment of interest out of Capital.

[S. 91, Companies Act, 1908, s. 73A, Indian Companies Act, 1913, inserted by s. 3, Act IV of 1918.]

Power of company to pay interest out of capital in certain cases.

111. Where any shares of a company are issued for the purpose of raising money to defray the expenses of the construction of any works or buildings or the provision of any plant which cannot be made profitable for a lengthened period, the company may pay interest on so much of that share capital as is for the time being paid up for the period and subject to the conditions and restrictions in this section mentioned, and may charge the same to capital as part of the cost of construction of the work or building, or the provision of plant:

Provided that—

(1) no such payment shall be made unless the same is authorized by the articles or by special resolution;

(*b*) no such payment, whether authorised by the articles or by special resolution, shall be made without the previous sanction of the Local Government;

(*c*) before sanctioning any such payment the Local Government may, at the expense of the company, appoint a person to enquire and report to him as to the circumstances of the case, and may, before making the appointment, require the company to give security for the payment of the costs of the inquiry;

(*d*) the payment shall be made only for such period as may be determined by the Local Government; and such period shall in no case extend beyond the close of the half-year next after the half-year during which the works or buildings have been actually completed or the plant provided;

(*e*) the rate of interest shall in no case exceed four per cent. per annum or such lower rate as the Governor General in Council may, by notification in the Gazette of India, prescribe;

(*f*) the payment of the interest shall not operate as a reduction of the amount paid up on the shares in respect of which it is paid;

(*g*) the accounts of the company shall show the share capital on which, and the rate at which, interest has been paid out of capital during the period to which the accounts relate;

(*h*) nothing in this section shall affect any company to which the Indian Railway Companies Act, 1895, or the Indian Tramways Act, 1902, applies.

X of 1895. IV of 1902

Certificates of Shares, etc.

Limitation of time for issue of certificates.

112. (*1*) Every company shall, within two months after the allotment of any of its shares, debentures or debenture stock, and within two months after the registration of the transfer of any such shares, debentures or debenture stock, complete and have ready for delivery the certificates of all shares, the debentures, and the certificates of all debenture stock allotted or transferred, unless the conditions of issue of the shares, debentures or debenture stock otherwise provide. [S. 82, Companies Act, 1908.]

(*2*) If default is made in complying with the requirements of this section, the company, and every director, manager, secretary and other officer of the company who is knowingly a party to the default shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

Information as to Mortgages, Charges, etc.

Certain mortgages and charges to be void if not registered.

113. (*1*) Every mortgage or charge created after the commencement of this Act by a company registered in British India and being either— [S. 93 (*1*), Companies Act, 1908.] (New)

(*a*) a mortgage or charge for the purpose of securing any issue of debentures; or

(*b*) a mortgage or charge on uncalled share capital of the company; or

(*c*) a mortgage or charge on any immoveable property wherever situate, or any interest therein; or

(*d*) a mortgage or charge on any book debts of the company; or

(*e*) a floating charge on the undertaking or property of the company,

shall, so far as any security on the company's property or undertaking is thereby conferred, be void against the liquidator and any creditor of the company, unless the prescribed particulars of the mortgage or charge, together with the instrument (if any) by which the mortgage or charge is created or evidenced, are delivered to or received by the registrar of companies for registration in manner required by this Act within twenty-one days after the date of its creation, but without prejudice to any contract or obligation for repayment of the money thereby secured, and when a mortgage or charge becomes void under this section the money secured thereby shall immediately become payable:

Provided that—

(*i*) in the case of a mortgage or charge created out of British India comprising solely property situate outside British India, the delivery to and the receipt by the registrar of a copy of the instrument by which the mortgage or charge is created or evidenced, verified in the prescribed manner, shall have the same effect for the purposes of this section as the delivery and receipt of the instrument itself, and twenty-one days after the date on which the instrument or copy could, in due course of post, and if despatched with due diligence, have been received in British India shall be substituted for twenty-one days after the date of the creation of the mortgage or charge, as the time within which the particulars and instrument or copy are to be delivered to the registrar; and

(*ii*) where the mortgage or charge is created in British India but comprises property outside British India, the instrument creating or purporting to create the mortgage or charge may be sent for registration notwithstanding that further proceedings may be necessary to make the mortgage or charge valid or effectual according to the law of the country in which the property is situate; and

(*iii*) where a negotiable instrument has been given to secure the payment of any book debts of a company, the deposit of the instrument for the purpose of securing an advance to the company shall not for the purposes of this section be treated as a mortgage or charge on those book debts; and

(*iv*) the holding of debentures entitling the holder to a charge on immoveable property shall not be deemed to be an interest in immoveable property.

Particulars in case of series of debentures entitling holders *pari passu*.

114. Where a series of debentures containing, or giving by reference to any other instrument, any charge to the benefit of which the debenture-holders of that series are entitled *pari passu* is created by a company, it shall be sufficient if there are delivered to or received by the registrar within twenty-one days after the execution of the deed containing the charge or, if there is no such deed, after the execution of any debentures of the series, the following particulars:— [S. 93 (*3*), Companies Act, 1908.]

(*a*) the total amount secured by the whole series; and

(*b*) the dates of the resolutions authorizing the issue of the series and the date of covering deed (if any) by which the security is created or defined; and

(*c*) a general description of the property charged; and

(*d*) the names of the trustees (if any) for the debenture holders;

together with the deed containing the charge, or, if there is no such deed, one of the debentures of the series, and the registrar shall, on payment of the prescribed fee, enter those particulars in the register:

Provided that, where more than one issue is made of debentures in the series, there shall be sent to the registrar for entry in the register particulars of the date and amount of each issue, but an omission to do this shall not affect the validity of the debentures issued.

S. 93 (4), Companies Act, 1908.]

Particulars in case of commission, etc., on debentures.

115. Where any commission, allowance or discount has been paid or made either directly or indirectly by the company to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any debentures of the company, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any such debentures, the particulars required to be sent for registration under this section shall include particulars as to the amount or rate per cent. of the commission, discount or allowance so paid or made, but an omission to do this shall not affect the validity of the debentures issued:

Provided that the deposit of any debentures as security for any debt of the company shall not for the purposes of this provision be treated as the issue of the debentures at a discount.

S. 93 (5), and 93 (8), Companies Act, 1908.]

Register of mortgages and charges.

116. (*1*) The registrar shall keep, with respect to each company, a register in the prescribed form of all the mortgages and charges created by the company after the commencement of this Act and requiring registration under section 113, and shall, on payment of the prescribed fee, enter in the register, with respect to every such mortgage or charge, the date of creation, the amount secured by it, short particulars of the property mortgaged or charged, and the names of the mortgagees or persons entitled to the charge.

(*2*) The register kept in pursuance of this section shall be open to inspection by any person on payment of the prescribed fee, not exceeding one rupee for each inspection.

S. 96, Companies Act, 1908.]

Index to register of mortgages and charges.

117. The registrar of companies shall keep a chronological index, in the prescribed form and with the prescribed particulars, of the mortgages or charges registered with him under this Act.

S. 93 (5), Companies Act, 1908.]

Certificate of registration.

118. The registrar shall give a certificate under his hand of the registration of any mortgage or charge registered in pursuance of section 113, stating the amount thereby secured, and the certificate shall be conclusive evidence that the requirements of sections 113 to 116 as to registration have been complied with.

S. 93 (6), Companies Act, 1908.]

Endorsement of certificate of registration on debenture or certificate of debenture stock.

119. The company shall cause a copy of every certificate of registration given under section 118, to be endorsed on every debenture or certificate of debenture stock which is issued by the company, and the payment of which is secured by the mortgage or charge so registered:

Provided that nothing in this section shall be construed as requiring a company to cause a certificate of registration of any mortgage or charge so given to be endorsed on any debenture or certificate of debenture stock has been issued by the company before the mortgage or charge was created.

S. 93 (7), Companies Act, 1908.]

Duty of company to register but registration may be effected by interested party.

120. (*1*) It shall be the duty of the company to send to the registrar for registration the particulars of every mortgage or charge created by the company and of the issues of debentures of a series, requiring registration under section 113, but registration of any such mortgage or charge may be effected on the application of any person interested therein.

(*2*) Where the registration is effected on the application of some person other than the company, that person shall be entitled to recover from the company the amount of any fees properly paid by him to the registrar on the registration.

S. 93 (9), Companies Act, 1908.]

Copy of instrument creating mortgage or charge to be kept at registered office.

121. Every company shall cause a copy of every instrument creating any mortgage or charge requiring registration under section 113, to be kept at the registered office of the company: Provided that, in the case of a series of uniform debentures, a copy of one such debenture shall be sufficient.

S. 94, Companies Act, 1908.]

Registration of appointment of receiver or manager.

122. (*1*) If any person obtains an order for the appointment of a receiver or manager of the property of a company, or appoints such a receiver or manager under any powers contained in any instrument, he shall within fifteen days from the date of the order or of the appointment under the powers contained in the instrument, give notice of the fact to the registrar of companies, and the registrar shall, on payment of the prescribed fee, enter the fact in the register of mortgages and charges.

(*2*) If any person makes default in complying with the requirements of this section, he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

S. 96, Companies Act, 1908.]

Filing of accounts of receivers and managers.

123. (*1*) Every receiver or manager of the property of a company who has been appointed under the powers contained in any instrument, and who has taken possession, shall once in every half year while he remains in possession, and also on ceasing to act as receiver or manager, file with the registrar of companies an abstract in the prescribed form of his receipts and payments during the period to which the abstract relates, and shall also on ceasing to act as receiver or manager file with the registrar notice to that effect, and the registrar shall enter the notice in the register of mortgages and charges.

(*2*) Every receiver or manager who makes default in complying with the provisions of this section shall be liable to a fine not exceeding five hundred rupees.

S. 98, Companies Act, 1908.]

Rectification of register of mortgages.

124. A Judge of a High Court, on being satisfied that the omission to register a mortgage or charge within the time required by section 113, or that the omission or misstatement of any particular with respect to any such mortgage or charge, was accidental, or due to inadvertence or to some other sufficient cause, or is not of a nature to prejudice the possession of creditors or shareholders of the company, or that on other grounds it is just and equitable to grant relief, may, on the application of the company or any person interested

and on such terms and conditions as seem to the Judge just and expedient order that the time for registration be extended, or, as the case may be, that the omission or misstatement be rectified, and may make such order as to the cost of the application as he thinks fit.

Entry of satisfaction.

125. The Registrar of companies may, on evidence being given to his satisfaction that the debt for which any registered mortgage or charge was given has been paid or satisfied, order that a memorandum of satisfaction be entered on the register, and shall, if required furnish the company with a copy thereof [S. 97, Companies Act, 1908.]

Penalties for non-registration.

126. (*1*) If any company makes default in sending to the Registrar for registration— [S. 99, Companies Act, 1908.]

(*a*) the particulars of any mortgage or charge created by the company, or

(*b*) of the issues of debentures of a series,

requiring registration with the Registrar under the foregoing provisions of this Act, then, unless the registration has been effected on the application of some other person, the company, and every director, manager, secretary or other person who is knowingly a party to the default, shall on conviction be liable to a fine not exceeding five hundred rupees for every day during which the default continues.

(*2*) Subject as aforesaid, if any company makes default in complying with any of the requirements of this Act as to the registration with the registrar of any mortgage or charge created by the company, the company, and every director, manager and other officer of the company, who knowingly and wilfully authorized or permitted the default shall, without prejudice to any other liability, be liable on conviction to a fine not exceeding one thousand rupees.

(*3*) If any person knowingly and wilfully authorizes or permits the delivery of any debenture or certificate of debenture stock requiring registration with the registrar under the foregoing provisions of this Act without a copy of the certificate of registration being endorsed upon it, he shall, without prejudice to any other liability, be liable on conviction to a fine not exceeding one thousand rupees.

Company's register of mortgages.

127. (*1*) Every limited company shall keep a register of mortgages and order therein all mortgages and charges specifically affecting property of the company, giving in each case a short description of the property mortgaged or charged, the amount of the mortgage or charge and (except in the case of securities to bearer) the names of the mortgagees or persons entitled thereto. [S. 100, Companies Act, 1908; s. 64, Indian Companies Act, 1882.]

(*2*) If any director, manager or other officer of the company knowingly and wilfully authorizes or permits the omission of any entry required to be made in pursuance of this section, he shall be liable to a fine not exceeding five hundred rupees.

Right to inspect copies of instruments creating mortgages and charges and company's register of mortgages.

128. (*1*) The copies of instruments creating any mortgage or charge requiring registration under this Act with the Registrar of companies, and the register of mortgages kept in pursuance of section 127, shall be open at all reasonable times to the inspection of any creditor or member of the company without fee, and the register of mortgages shall also be open to the inspection of any other person on payment of such fee, not exceeding one rupee for each inspection, as the company may prescribe. [S. 101, Companies Act, 1908, (part) Indian Companies Act, 1882.]

(*2*) If inspection of the said copies or register is refused, any officer of the company refusing inspection, and every director and manager of the company authorizing or knowingly and wilfully permitting the refusal, shall be liable to a fine not exceeding fifty rupees and a further fine not exceeding twenty rupees for every day during which the refusal continues; and in addition to the above penalty a Judge of a High Court may, by order, compel an immediate inspection of the copies or register.

Right of debenture-holders to inspect the register of debenture-holders and to have copies of trust-deed

129. (*1*) Every register of holders of debentures of a company shall, except when closed in accordance with the articles during such period or periods (not exceeding in the whole thirty days in any year) as may be specified in the articles be open to the inspection of the registered holder of any such debentures, and of any holder of shares in the company, but subject to such reasonable restrictions as the company may in general meeting impose, so that at least two hours in each day are appointed for inspection, and every such holder may require a copy of the register or any part thereof on payment of two annas for every one hundred words required to be copied. [S. 102, Companies Act, 1908.] [New.]

(*2*) A copy of any trust-deed for securing any issue of debentures shall be forwarded to every holder of any such debentures at his request on payment in the case of a printed trust-deed of the sum of one rupee or such less sum as may be prescribed by the company, or, where the trust-deed has not been printed, on payment of two annas for every one hundred words required to be copied.

(*3*) If inspection is refused, or a copy is refused or not forwarded, the company shall be liable to a fine not exceeding fifty rupees and to a further fine not exceeding twenty rupees for every day during which the refusal continues, and every director, manager, secretary or other officer of the company who knowingly authorizes or permits the refusal shall incur the like penalty and any Judge of a High Court may by order compel an immediate inspection of the register.

Debentures and Floating Charges.

Perpetual debentures.

130. A condition contained in any debentures or in any deed for securing any debentures, whether issued or executed before or after the passing of this Act, shall not be invalid by reason only that thereby the debentures are made irredeemable or redeemable only on the happening of a contingency, however remote, or on the expiration of a period however long. [S. 103, Companies Act, 1908.]

Power to reissue redeemed debentures in certain cases.

131. (*1*) Where either before or after the commencement of this Act a company has redeemed any debentures previously issued, the company, unless the articles or the conditions of issue expressly otherwise provide, or unless the debentures have been redeemed in pursuance of any obligation on the company so to do (not being an obligation enforceable only by the person to whom the redeemed debentures were issued or his assigns) shall have power, and shall be deemed always to have had power, to keep the [S. 104, Companies Act, 1908; s. 79B, Indian Companies Act, 1882.]

debentures alive for the purposes of re-issue, and where a company has purported to exercise such a power the company shall have power, and shall be deemed always to have had power, to re-issue the debentures either by re-issuing the same debentures or by issuing other debentures in their place, and upon such re-issue the person entitled to the debentures shall have, and shall be deemed always to have had, the same rights and priorities as if the debentures had not previously been issued.

(2) Where with the object of keeping debentures alive for the purpose of re-issue they have, either before or after the commencement of this Act, been transferred to a nominee of the company, a transfer from that nominee shall be deemed to be a re-issue for the purposes of this section.

(3) Where a company has, either before or after the commencement of this Act, deposited any of its debentures to secure advances from time to time on current account or otherwise, the debentures shall, not be deemed to have been redeemed by reason only of the account of the company having ceased to be in debit whilst the debentures remained so deposited.

(4) The re-issue of a debenture or the issue of another debenture in its place under the power by this section given to, or deemed to have been possessed by, a company, whether the re-issue or issue was made before or after the commencement of this Act, shall be treated as the issue of a new debenture for the purposes of stamp-duty, but it shall not be so treated for the purposes of any provision limiting the amount or number of debentures to be issued:

Provided that any person lending money on the security of a debenture re-issued under this section which appears to be duly stamped may give the debenture in evidence in any proceedings for enforcing his security without payment of the stamp-duty or any penalty in respect thereof, unless he had notice or, but for his negligence, might have discovered, that the debenture was not duly stamped, but in any such case the company shall be liable to pay the proper stamp-duty and penalty.

(5) Nothing in this section shall prejudice—

(a) the operation of any decree or order of a Court of competent jurisdiction pronounced or made before the twenty-fifth day of February 1910, as between the parties to the proceedings in which the decree or order was made, and any appeal from any such decree or order shall be decided as if this Act had not been passed; or

(b) any power to issue debentures in the place of any debentures paid off or otherwise satisfied or extinguished, reserved to a company by its debentures or the securities for the same.

[S. 105, Companies Act, 1908.] [New.]

Specific performance of contract to subscribe for debentures.

132. A contract with a company to take up and pay for any debentures of the company may be enforced by a decree for specific performance.

[S. 107, Companies Act, 1908.] [New.]

Payments of certain debts out of assets subject to floating charge in priority to claims under the charge.

133. (1) Where, in the case of a company registered in British India, either a receiver is appointed on behalf of the holders of any debentures of the company secured by a floating charge, or possession is taken by or on behalf of those debenture-holders of any property comprised in or subject to the charge, then, if the company is not at the time in course of being wound up, the debts which in every winding up are under the provisions of Part V relating to preferential payments to be paid in priority to all other debts, shall be paid forthwith out of any assets coming to the hands of the receiver or other person taking possession as aforesaid in priority to any claim for principal or interest in respect of the debentures.

(2) The periods of time mentioned in the said provisions of Part V shall be reckoned from the date of the appointment of the receiver or of possession being taken as aforesaid, as the case may be.

(3) Any payments made under this section shall be recouped as far as may be out of the assets of the company available for payment of general creditors.

Statement to be published by Banking and certain other Companies.

[S. 108, Companies Act, 1908, s. 69, Indian Companies Act, 1882.]

Certain companies to publish statement in schedule.

134. (1) Every company being a limited banking company or an insurance company or a deposit, provident or benefit society shall, before it commences business, and also on the first Monday in February and the first Monday in August in every year during which it carries on business, make a statement in the form marked C in the First Schedule, or as near thereto as circumstances will admit.

(2) A copy of the statement shall be displayed in a conspicuous place in the registered office of the company, and in every branch office or place where the business of the company is carried on.

(3) Every member and every creditor of the company shall be entitled to a copy of a statement on payment of a sum not exceeding eight annas.

(4) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues; and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

[New.]

(5) This section shall not apply to any life assurance company to which the provisions of the Indian Life Assurance Act, 1909, as to the annual statements to be made by such a company, apply with or without modifications if the company complies with those provisions.

Investigation by the Registrar.

[New.]

Power of registrar to call for information or explanation.

135. (1) Where the Registrar, on perusal of any document which a company is required to submit to him under the provisions of this Act, is of opinion that any information or explanation is necessary in order that such document may afford full particulars of the matter to which it purports to relate, he may, by order in writing, call on the company submitting the document to furnish such information or explanation within such time as he may specify in his order.

(2) On the receipt of an order by the registrar under sub-section (1), it shall be the duty of all officers and agents of the company to furnish such information or explanation of any such matter to the best of their power.

(3) If any officer or agent refuses to furnish any such information or explanation, he shall be liable to a fine not exceeding fifty rupees for each offence.

(4) On receipt of such information or explanation the registrar shall annex the same to the original document submitted to him; and any such additional document shall be subject to the like provisions as to inspection and the taking of copies as the original document is subject.

(5) If such information or explanation is not furnished within the specified time or if after perusal of such information or explanation the registrar is of opinion that the document in question discloses an unsatisfactory state of affairs or that it does not disclose a full and fair statement of the matters to which it purports to relate, the registrar shall report the circumstances of the case in writing to the Local Government.

Inspection and Audit.

Investigation of affairs of company by inspectors.

136. The Local Government may appoint one or more competent inspectors to investigate the affairs of any company and to report thereon in such manner as the Local Government direct—

[S. 109 (1), Companies Act, 1908, s. 84, Indian Companies Act, 1882.]

(i) in the case of a banking company having a share capital, on the application of members holding not less than one-fifth of the shares issued;

(ii) in the case of any other company having a share capital, on the application of members holding not less than one-tenth of the shares issued;

(iii) in the case of a company not having a share capital, on the application of not less than one-fifth in number of the persons on the company's register of members;

(iv) in the case of any company, on a report by the registrar under section 135 (5).

Application for inspection to be supported by evidence.

137. An application by members of a company under section 136 shall be supported by such evidence as the Local Government may require for the purpose of showing that the applicants have good reason for, and are not actuated by mal-ace motives in, requiring the investigation; and the Local Government may, before appointing an inspector, require the applicants to give security for payment of the costs of the inquiry.

[S. 109 (2), Companies Act, 1908, s. 83, Indian Companies Act, 1882.]

Inspection of books.

138. (1) It shall be the duty of all officers and agents of the company to produce to the inspectors all books and documents in their custody or power.

[S. 109 (3), (4), (5), Companies Act, 1908, s. 84, Indian Companies Act 1882.]

(2) An inspector may examine on oath the officers and agents of the company in relation to its business, and may administer an oath accordingly.

(3) If any officer or agent refuses to produce any book or document which under this section it is his duty to produce, or to answer any question relating to the affairs of the company, he shall be liable to a fine not exceeding one hundred rupees in respect of each offence.

Results of examination how dealt with.

139. (1) On the conclusion of the investigation the inspectors shall report their opinion to the Local Government, and a copy of the report shall be forwarded by the Local Government to the registered office of the company, and a further copy shall, at the request of the applicants for the investigation, be delivered to them.

[S. 109 (6), (7), Companies Act, 1908, s. 85, Indian Companies Act, 1882.]

(2) The report shall be written or printed, as the Local Government directs.

(3) All expenses of and incidental to the investigation shall be defrayed by the applicants unless the Local Government directs the same to be paid by the company, which the Local Government is hereby authorised to do.

Power of company to appoint inspectors.

140. (1) A company may by special resolution appoint inspectors to investigate its affairs.

[S. 110, Companies Act, 1908, s. 86, Indian Companies Act, 1882.]

(2) Inspectors so appointed shall have the same powers and duties as inspectors appointed by the Local Government, except that, instead of reporting to the Local Government, they shall report in such manner and to such persons as the company at a general meeting may direct.

(3) Officers and agents of the company shall incur the like penalties in case of refusal to produce any book or document required to be produced to inspectors so appointed, or to answer any question, as they would have incurred if the inspectors had been appointed by the Local Government.

Reports of inspectors to be evidence.

141. A copy of the report of any inspectors appointed under this Act, authenticated by the seal of the company whose affairs they have investigated, shall be admissible in any legal proceeding as evidence of the opinion of the inspectors in relation to any matter contained in the report.

[S. 111, Companies Act, 1908; s. 87, Indian Companies Act, 1882.]

Appointment and remuneration of auditors.

142. (1) No person other than a person holding a certificate from the Local Government entitling him in that behalf shall be appointed auditor of a company.

[S. 113, Companies Act, 1908.] [New.]

(2) The Local Government shall, by notification in the local official Gazette, make rules providing for the grant of certificates entitling the holders thereof to be appointed auditors of a company, and may by such rules provide the conditions and restrictions on and subject to which such certificate shall be granted.

(3) Every company shall at each annual general meeting appoint an auditor or auditors to hold office until the next annual general meeting.

(4) If an appointment of an auditor is not made at an annual general meeting, the Local Government may, on the application of any member of the company, appoint an auditor of the company for the current year, and fix the remuneration to be paid to him by the company for his services.

(5) A director or officer of the company shall not be capable of being appointed auditor of the company.

(6) A person, other than a retiring auditor shall not be capable of being appointed auditor at an annual general meeting unless notice of an intention to nominate that person to the office of auditor has been given by a shareholder to the company not less than fourteen days before the annual general meeting, and the company shall send a copy of any such notice to the retiring auditor, and shall give notice thereof to the shareholders, either by advertisement or in any other mode allowed by the articles not less than seven days before the annual general meeting:

Provided that, if, after notice of the intention to nominate an auditor has been so given, an annual general meeting is called for a date fourteen days or less after the notice has been given, the notice,

though not given with in the time required by this provision, shall be deemed to have been properly given for the purposes thereof, and the notice to be sent or given by the company may, instead of being sent or given within the time required by this provision, be sent or given at the same time as the notice of the annual general meeting.

(7) The first auditors of the company may be appointed by the directors before the statutory meeting, and if so appointed shall hold office until the first annual general meeting, unless previously removed by a resolution of the shareholders in general meeting, in which case the shareholders at that meeting may appoint auditors.

(8) The directors may fill any casual vacancy in the office of auditor, but while any such vacancy continues the surviving or continuing auditor or auditors (if any) may act.

(9) The remuneration of the auditors of a company shall be fixed by the company in general meeting, except that the remuneration of any auditors appointed before the statutory meeting, or to fill any casual vacancy, may be fixed by the directors.

[S. 113, Companies Act, 1908.]

Powers and duties of auditors

143. (1) Every auditor of a company shall have a right of access at all times to the books and accounts and vouchers of the company, and shall be entitled to require from the directors and officers of the company such information and explanation as may be necessary for the performance of the duties of the auditors.

(2) The auditors shall make a report to the shareholders on the accounts examined by them, and on every balance-sheet laid before the company in general meeting during their tenure of office, and the report shall state—

(a) whether or not they have obtained all the information and explanations they have required; and

(b) whether, in their opinion, the balance-sheet referred to in the report is properly drawn up in conformity with the law, and so as to exhibit a true and correct view of the state of the company's affairs, according to the best of their information and the explanations given to them, and as shown by the books of the company.

(3) In the case of a banking company, registered after the commencement of this Act, if the company has branch banks beyond the limits of India, it shall be sufficient if the auditor is allowed access to such copies of and extracts from the books and accounts of any such branch as have been transmitted to the head office of the company in British India.

S. 114, Companies Act, 1908.]

Rights of preference shareholders, etc., as to receipt and inspection of reports, etc.

144. (1) Holders of preference shares and debentures of a company shall have the same right to receive and inspect the balance-sheets of the company and the reports of the auditors and other reports as is possessed by the holders of ordinary shares in the company.

(2) This section shall not apply to a private company, nor to a company registered before the commencement of this Act.

Carrying on business with less than the legal minimum of members.

S. 115 Companies Act, 1908; s. 23 Indian Companies Act, 1913.]

Liability for carrying on business with fewer than seven or, in the case of a private company, two members.

145. If at any time the number of members of a company is reduced, in the case of a private company, below two, or in the case of any other company, below seven, and it carries on business for more than six months while the number is so reduced, every person who is a member of the company during the time that it so carries on business after those six months and is cognizant of the fact that it is carrying on business with fewer than two members or seven members, as the case may be, shall be severally liable for the payment of the whole debts of the company contracted during that time, and may be sued for the same without joinder in the action of any other member.

Service and Authentication of Documents.

S. 116, Companies Act, 1908; s. 26, Indian Companies Act, 1913.]

Service of documents on company

146. A document may be served on a company by leaving it at or sending it by post to the registered office of the company.

Service of documents on Registrar.

147. A document may be served on the Registrar of companies by sending it to him by post, or delivering it to him, or by leaving it for him at his office.

Authentication of documents.

148. A document or proceeding requiring authentication by a company may be signed by a director, secretary or other authorised officer of the company, and need not be under its common seal.

Tables, Forms and Rules as to prescribed matters.

Application and alteration of tables and forms, and power to make rules as to prescribed matters.

149. (1) The forms in the Third Schedule or forms as near thereto as circumstances admit shall be used in all matters to which those forms refer.

(2) The Governor General in Council may alter any of the tables and forms in the First Schedule, so that he does not increase the amount of fees payable to the registrar in the said Schedule mentioned, and may alter or add to the forms in the Third Schedule.

(3) Any such table or form, when altered, shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act, but no alteration made by the Governor General in Council in Table A in the First Schedule shall affect any company registered before the alteration, or repeal, as respects that company, any portion of that table.

(4) In addition to the powers hereinbefore conferred by this section, the Governor General in Council may make rules providing for all or any matters which by this Act are to be prescribed by his authority.

(5) Any such rule shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act.

Arbitration and Compromise.

Power for companies to refer matters to arbitration.

150. (*1*) A company may, from time to time, by writing under its common seal, agree to refer, and may refer, to arbitration any matter whatsoever in dispute between itself and any other company or person. [Cf. s. 119, Companies Act, 1908, s. 98, Indian Companies Act, 1882.]

(*2*) Companies, parties to the arbitration, may delegate to the arbitrator power to settle any terms or to determine any matter capable of being lawfully settled or determined by the companies themselves, or by their directors or other managing body.

Power to alter or revoke agreements for reference.

151. The companies jointly, but not otherwise, from time to time, by writing under their respective common seals, may add to, alter or revoke any agreement for reference in accordance with this Act theretofore entered into between the companies, or any of the terms, conditions or stipulations thereof. [S. 97, *ibid.*]

Agreements to be carried into effect.

152. Every reference or agreement in accordance with this Act, except so far as it is, from time to time, revoked or modified in accordance with this Act shall bind the companies and shall be carried into full effect. [S. 98, *ibid.*]

Reference to arbitrator.

153. Where the companies agree, the reference shall be made to a single arbitrator. [S. 99, *ibid.*]

References to two or more arbitrators.

154. Except where the companies agree that the reference shall be made to a single arbitrator, the reference shall be made as follows, namely :— [S. 100, *ibid.*]

where there are two companies, the reference shall be made to two arbitrators ;

where there are three or more companies, the reference shall be made to so many arbitrators as there are companies.

Appointment of arbitrators by companies.

155. Where there are to be two or more arbitrators, every company shall by writing under their common seal appoint one of the arbitrators, and shall give notice in writing thereof to the other company or companies [S. 101, Indian Companies Act, 1882.]

Appointment of arbitrators by Local Government.

156. Where there are to be two or more arbitrators, if any of the companies fail to appoint an arbitrator within fourteen days after being thereunto requested in writing by the other company, or by the other companies or any of them, then, on the application of the companies or any of them, the Local Government, instead of the company so failing to appoint an arbitrator, may appoint an arbitrator. The arbitrator so appointed shall for the purposes of this Act be deemed to be appointed by the company so failing. [S. 102, *ibid.*]

Appointment of arbitrators by companies to supply vacancies.

157. Where the reference is made to two or more arbitrators, if before the matters referred to them are determined any arbitrator dies, or becomes incapable or unfit, or for seven consecutive days fails to act as arbitrator, the company by which he was appointed shall by writing under their common seal appoint an arbitrator in his place. [S. 103, *ibid.*]

Appointment of arbitrators by Local Government to supply vacancies.

158. Where the company, by which an arbitrator ought to be appointed in the place of the arbitrator so deceased, incapable, unfit or failing to act, fails to make the appointment within fourteen days after being thereunto requested in writing by the other company, or by the other companies or any of them, then on the application of the companies or any of them, the Local Government may appoint an arbitrator. The arbitrator so appointed shall for the purposes of this Act be deemed to be appointed by the company so failing. [S. 104, *ibid.*]

Appointment of arbitrator not revocable.

159. When any appointment of an arbitrator is made the company making the appointment shall have no power to revoke the same without the previous consent in writing of the other company or every other company in writing under their common seal. [S. 105, *ibid.*]

Appointment of umpire by arbitrators.

160. Where two or more arbitrators are appointed, they shall, before entering on the business of the reference, appoint by writing under their hands an impartial and qualified person to be their umpire. [S. 106, *ibid.*]

Appointment of umpire by Local Government.

161. If the arbitrators do not appoint an umpire within seven days after the reference is made to the arbitrators, then, on the application of the companies or any of them, the Local Government may appoint an umpire ; and the umpire so appointed shall for the purposes of this Act be deemed to be appointed by the arbitrators. [S. 107, *ibid.*]

Appointment of umpire by arbitrators to supply vacancy.

162. Where two or more arbitrators are appointed, if before the matters referred to them are determined their umpire dies, or becomes incapable or unfit, or for seven consecutive days fails to act as umpire, the arbitrators shall by writing under their hands appoint an impartial and qualified person to be their umpire in his place. [S. 108, Indian Companies Act, 1882.]

Appointment of umpire by Local Government to supply vacancy.

163. If the arbitrators fail to appoint an umpire within seven days after notice in writing to them of the decease, incapacity, unfitness or failure to act of their umpire, then, on the application of the companies or any of them, the Local Government may appoint an umpire. The umpire so appointed shall for the purposes of this Act be deemed to be appointed by the arbitrators so failing [S. 109, *ibid.*]

Succeeding arbitrators and umpires to have powers of predecessors.

164. Every arbitrator appointed in the place of a preceding arbitrator, and every umpire appointed in the place of a preceding umpire, shall respectively have the like powers and authorities as his respective predecessor. [S. 110, *ibid.*]

Reference to umpire.

165. Where there are two or more arbitrators, if they do not within such a time as the companies agree on, or, failing such agreement, within thirty days next after the reference is made to the arbitrators, agree on their award thereon, then the matters referred to them, or such of those matters as are not then determined, shall stand referred to their umpire. [S. 111, *ibid.*]

[S. 112, Indian Companies Act, 1882.]

Power for arbitrators, etc., to call for books, etc., and examining witnesses on oath.

168. The arbitrator, and the arbitrators and the umpire, respectively, may call for the production of any documents or evidence in the possession or power of the companies, respectively, or which they respectively can produce, and which the arbitrator, or the arbitrators or the umpire, shall think necessary for determining the matters referred, and may examine the witnesses of the companies respectively on oath.

[S. 113, *ibid.*]

Procedure in the arbitration.

167. Except where and as the companies otherwise agree, the arbitrator, and the arbitrators and the umpire, respectively, may proceed in the business of the reference in such manner as he and they respectively shall think fit.

[S. 114, *ibid.*]

Arbitration may proceed in absence of companies.

168. The arbitrator, and the arbitrators and the umpire, respectively, may proceed in the absence of all or any of the companies in every case in which, after giving notice in that behalf to the companies respectively, the Arbitrator, or the arbitrators or the umpire, shall think fit so to proceed.

[S. 115, *ibid.*]

Several awards may be made.

169. (*1*) The arbitrator, and the arbitrators and the umpire, respectively, may, if he and they respectively think fit, make several awards, each on part of the matters referred, instead of one award on all the matters referred.

(*2*) Every such award on part of the matters shall, for such time as shall be stated in the award, the same being such as shall have been specified in the agreement for arbitration, or in the event of no time having been so specified, for any time which the arbitrator may be legally entitled to fix, be binding as to all the matters to which it extends, and as if the matters awarded on were all the matters referred, and that notwithstanding the other matters or any of them be not then or thereafter awarded on.

[S. 116, *ibid.*]

Awards made in due time to bind all parties.

170. The award of the arbitrator, or of the arbitrators or of the umpire, if made in writing under his or their respective hand or hands, and ready to be delivered to the companies within such a time as the companies agree on, or, failing such agreement, within thirty days next after the matters in difference are referred to (as the case may be) the arbitrator, or the arbitrators or the umpire, shall be binding and conclusive on all the companies.

[S. 117, *ibid.*]

Power for umpire to extend period for making his award.

171. Provided always that (except where and as the companies otherwise agree) the umpire, from time to time by writing under his hand, may extend the period within which his award is to be made; and if the award be made and ready to be delivered within the extended time, it shall be as valid and effectual as if made within the prescribed period.

[S. 118, *ibid.*]

Awards not to be set aside for informality.

172. No award made on any arbitration in accordance with this Act shall be set aside for any irregularity or informality.

[S. 119, *ibid.*]

Awards to be observed.

173. Except only so far as the companies bound by any award in accordance with this Act from time to time otherwise agree, all things by every award in accordance with this Act lawfully required to be done, omitted or suffered shall be done, omitted or suffered accordingly.

[S. 120, *ibid.*]

Agreements, arbitrations and awards to have effect.

174. Full effect shall be given by the Courts according to their respective jurisdictions, and by the companies respectively and otherwise, to all agreements, references, arbitrations and awards in accordance with this Act; and the performance or observance thereof may, where the Courts think fit, be compelled by any process against the companies respectively or their respective property that the Courts or any Judge thereof shall direct.

[S. 121, *ibid.*]

Costs of arbitration and award.

175. Except where and as the companies otherwise agree, the costs of and attending the arbitration and the award shall be in the discretion of the arbitrator, and the arbitrators and the umpire, respectively.

[S. 122, *ibid.*]

Payment of costs.

176. Except where and as the companies otherwise agree, and if and so far as the award does not otherwise determine, the costs of and attending the arbitration and the award shall be borne and paid by the companies in equal shares, and in other respects the companies shall bear their own respective costs.

[S. 123, *ibid.*]

Submission to arbitration to be filed in Court.

177. On the application of any party interested, the submission to any such arbitration may be filed in the High Court, and an order of reference may be made thereon, with any directions the Court thinks fit; and the provisions of the Code of Civil Procedure, 1908, shall, so far as the same are applicable, apply to every such order and to all proceedings thereunder. V of 1908.

[S. 124, Companies Act, 1908; s. 203, Indian Companies Act, 1887.] [*Cf. English, Scottish, etc., Bank* (1893), 2 Ch. 265.]

Power to compromise with creditors and members.

178. (*1*) Where a compromise or arrangement is proposed between a company and its creditors or any class of them, or between the company and its members or any class of them, the Court may, on the application in a summary way of the company or of any creditor or member of the company, or, in the case of a company being wound up, of the liquidator, order a meeting of the creditors or class of creditors, or of the members of the company or class of members, as the case may be, to be called, held and conducted in such manner as the Court directs.

(*2*) If a majority in number representing three-fourths in value of the creditors or class of creditors, or members or class of members, as the case may be, present either in person or by proxy at the meeting, agree to any compromise or arrangement, the compromise or arrangement shall, if sanctioned by the Court, be binding on all the creditors or the class of creditors, or on the members or class of members, as the case may be, and also on the company, or, in the case of a company in the course of being wound up, on the liquidator and contributories of the company.

(*3*) In this section the expression "company" means any company liable to be wound up under this Act.

Conversion of private company into public company.

Conversion of private into public company.

179. A private company may, subject to anything contained in the memorandum or articles, by a special resolution and by filing with the Registrar of companies such a statement in lieu of prospectus as the company, if a public company, would have had to file before allotting any of its shares or debentures, together with such a statutory declaration as the company, if a public company, would have had to file before commencing business, turn itself into a public company. [S. 131 (2), Companies Act, 1908.]

PART V.

WINDING-UP.

Preliminary.

Mode of winding-up

180. (1) The winding-up of a company may be either— [S. 122, Companies Act, 1908.]

(i) by the Court; or

(ii) voluntary; or

(iii) subject to the supervision of the Court.

(2) The provisions of this Act with respect to winding up apply, unless the contrary appears, to the winding-up of a company in any of those modes.

Contributaries.

Liability as contributories of present and past members

181. (1) In the event of a company being wound up, every present and past member shall, subject to the provisions of this section, be liable to contribute to the assets of the company to an amount sufficient for payment of its debts and liabilities and the costs, charges and expenses of the winding-up, and for the adjustment of the rights of the contributories among themselves, with the qualifications following (that is to say):— [S. 123 (1), (2), Companies Act, 1908; s. 61, Indian Companies Act, 1882.]

(i) a past member shall not be liable to contribute if he has ceased to be a member for one year or upwards before the commencement of the winding-up;

(ii) a past member shall not be liable to contribute in respect of any debt or liability of the company contracted after he ceased to be a member;

(iii) a past member shall not be liable to contribute unless it appears to the Court that the existing members are unable to satisfy the contributions required to be made by them in pursuance of the Act;

(iv) in the case of a company limited by shares, no contribution shall be required from any member exceeding the amount (if any) unpaid on the shares in respect to which he is liable as a present or past member;

(v) in the case of a company limited by guarantee, no contribution shall be required from any member exceeding the amount undertaken to be contributed by him to the assets of the company in the event of its being wound up;

(vi) nothing in this Act shall invalidate any provision contained in any policy of insurance or other contract whereby the liability of individual members on the policy or contract is restricted, or whereby the funds of the company are alone made liable in respect of the policy or contract;

(vii) a sum due to any member of a company in his character of a member, by way of dividends, profits or otherwise, shall not be deemed to be a debt of the company, payable to that member in a case of competition between himself and any other creditor not a member of the company; but any such sum may be taken into account for the purpose of the final adjustment of the rights of the contributories among themselves.

(2) In the winding-up of a company limited by guarantee which has a share capital, every member of the company shall be liable, in addition to the amount undertaken to be contributed by him to the assets of the company in the event of its being wound up, to contribute to the extent of any sums unpaid on any shares held by him. [S. 123 (2) Companies Act, 1908; s. 138, 178, Indian Companies Act, 1882.]

Liability of directors whose liability is unlimited.

182. In the winding-up of a limited company any director or manager, whether past or present, whose liability is, in pursuance of this Act, unlimited, shall, in addition to his liability (if any) to contribute as an ordinary member, be liable to make a further contribution as if he were at the commencement of the winding-up a member of an unlimited company: [S. 123 (3), Companies Act, 1908, s. 62, Indian Companies Act, 1882.]

Provided that—

(i) a past director or manager shall not be liable to make such further contribution if he has ceased to hold office for a year or upwards before the commencement of the winding-up;

(ii) a past director or manager shall not be liable to make such further contribution in respect of any debt or liability of the company contracted after he ceased to hold office;

(iii) subject to the articles of the company, a director or manager shall not be liable to make such further contribution unless the Court deems it necessary to require that contribution in order to satisfy the debts and liabilities of the company, and the costs, charges and expenses of the winding-up.

Meaning of contributory.

183. The term "contributory" means every person liable to contribute to the assets of a company in the event of its being wound up, and, in all proceedings for determining and in all proceedings prior to the final determination of the persons who are to be deemed contributories, includes any person alleged to be a contributory. [S. 124, Companies Act, 1908, ss. 124, 178, Indian Companies Act, 1882.]

Nature of liability of contributory.

184. (1) The liability of a contributory shall create a debt accruing due from him at the time when his liability commenced, but payable at the times when calls are made for enforcing the liability. [S. 125, Companies Act, 1908, ss. 125, 178, Indian Companies Act, 1882.]

(3) No claim founded on the liability of a contributory shall be cognizable by any Court of Small Causes sitting outside the towns of Calcutta Madras and Bombay.

Contributories in case of death of member

185. (1) If a contributory dies either before or after he has been placed on the list of contributories, his personal representatives and his heirs and devisees shall be liable in a due course of administration to contribute to the assets of the company in discharge of his liability and shall be contributories accordingly.

(2) If the personal representatives make default in paying any money ordered to be paid by them, proceedings may be taken for administering the property of the deceased contributory, whether moveable or immoveable, or both, and of compelling payment thereout of the money due

Contributories in case of bankruptcy of member.

186. If a contributory becomes insolvent either before or after he has been placed on the list of contributories, then—

(1) his assignees shall represent him for all the purposes of the winding up, and shall be contributories accordingly, and may be called on to admit to proof against the estate of the contributories accordingly, and may be called on to admit to proof against the estate of the contributories accordingly, and may be called on to admit to proof against the estate of the

(ii) the shares in respect of which he is a contributory or some of them either were originally allotted to him or have been held by him, and registered in his name, for at least six months during the eighteen months before the commencement of the winding up, or have devolved on him through the death of a former holder; and

(3) a petition for winding-up a company on the ground of default in filing the statutory report or in holding the statutory meeting shall not be presented by any person except a shareholder, nor before the expiration of fourteen days after the last day on which the meeting ought to have been held; and

(4) the Court shall not give a hearing to a petition for winding-up a company by a contingent or prospective creditor until such security for costs has been given as the Court thinks reasonable and until a *prima facie* case for winding-up has been established to the satisfaction of the Court.

(2) Where a share has, during the whole or any part of the six months, been held by or registered in the name of the wife of a contributory either before or after her marriage, or by or in the name of any trustee for such wife, or for the contributory, such share shall, for the purposes of this section, be deemed to have been held by and registered in the name of the contributory.

Effect of winding-up order.

193. An order for winding up a company shall operate in favour of all the creditors and of all the contributories of the company as if made on the joint petition of a creditor and of a contributory. [S. 138, Companies Act, 1908; s. 131 (second clause), Indian Companies Act, 1882.]

Commencement of winding-up by Court.

194. A winding-up of a company by the Court shall be deemed to commence at the time of the presentation of the petition for the winding-up. [S. 139, Companies Act, 1908, s. 133, Indian Companies Act, 1882.]

Court may grant injunction.

195. The Court may, at any time after the presentation of the petition for winding-up a company under this Act, and before making an order for winding-up the company, upon the application of the company or of any creditor or contributory of the company, restrain further proceedings in any suit or proceeding against the company, upon such terms as the Court thinks fit. [S. 140, Companies Act, 1908; s. 134, Indian Companies Act, 1882.]

Powers of Court on hearing petition.

196. (1) On hearing the petition the Court may dismiss it with or without costs, or adjourn the hearing conditionally or unconditionally, or make any interim order, or any other order that it deems just, but the Court shall not refuse to make a winding-up order on the ground only that the assets of the company have been mortgaged to an amount equal to or in excess of those assets, or that the company has no assets. [S. 141, Companies Act, 1908; s. 135, Indian Companies Act, 1882.]

(2) Where the petition is presented on the ground of default in filing the statutory report or in holding the statutory meeting, the Court may order the costs to be paid by any persons who, in the opinion of the Court, are responsible for the default.

Actions stayed on winding-up order.

197. When a winding-up order has been made, no suit or other legal proceeding shall be proceeded with or commenced against the company except by leave of the Court, and subject to such terms as the Court may impose. [S. 142, Companies Act, 1908, s. 136; Indian Companies Act, 1882.]

Copy of order to be forwarded to Registrar.

198. (1) On the making of a winding-up order, a copy of the order shall forthwith be forwarded by the company to the Registrar of companies, who shall make a minute thereof in his books relating to the company. [S. 143, Companies Act, 1908; s. 137, Indian Companies Act, 1882.]

(2) Such order shall be deemed to be notice of discharge to the servants of the company, except when the business of the company is continued.

Power of Court to stay winding-up.

199. The Court may at any time after an order for winding-up, on the application of any creditor or contributory, and on proof to the satisfaction of the Court that all proceedings in relation to the winding-up ought to be stayed, make an order staying the proceedings, either altogether or for a limited time, on such terms and conditions as the Court thinks fit. [S. 144, Companies Act, 1908, s. 138, Indian Companies Act, 1882.]

Court may have regard to wishes of creditors or contributories.

200. The Court may, as to all matters relating to a winding-up, have regard to the wishes of the creditors or contributories as proved to it by any sufficient evidence. [S. 145, Companies Act, 1908, s. 140, Indian Companies Act, 1882.]

Appointment of official liquidator.

201. (1) For the purpose of conducting the proceedings in winding-up a company and assisting the Court therein, the Court may appoint a person or persons, to be called an official liquidator or official liquidators. [S. 145, Companies Act, 1908; s. 141, Indian Companies Act, 1882.]

(2) The Court may make such an appointment provisionally at any time after the presentation of a petition and before the making of an order for winding-up. [*Cf* S. 134 second clause Indian Companies Act, 1882.]

(3) If more persons than one are appointed to the office of official liquidator, the Court shall declare whether any act by this Act required or authorised to be done by the official liquidator is to be done by all or any one or more of such persons.

(4) The Court may determine whether any, and what, security is to be given by any official liquidator on his appointment.

(5) If no official liquidator is appointed, or during any vacancy in such appointment, all the property of the company shall be deemed to be in the custody of the Court.

(6) A receiver shall not be appointed of assets in the hands of an official liquidator.

Resignations, removals, filling up vacancies and compensation.

202. (1) Any official liquidator may resign or be removed by the Court on due cause shown [S. 146, Companies Act, 1908, s. 142, Indian Companies Act, 1882.]

(3) Any vacancy in the office of an official liquidator appointed by the Court shall be filled up by the Court.

(5) There shall be paid to the official liquidator such salary or remuneration, by way of percentage or otherwise, as the Court may direct; and, if more liquidators than one are appointed, such remuneration shall be distributed amongst them in such proportions as the Court directs.

[Ss. 149 and 150, Companies Act, 1908, s. 143, Indian Companies Act, 1882.]

Style and duties of official liquidator.

203. (1) The official liquidator shall be described by the style of the official liquidator of the particular company in respect of which he is appointed, and not by his individual name

(2) He shall take into his custody, or under his control, all the property, effects and actionable claims to which the company is or appears to be entitled, and shall perform such duties in reference to the winding-up of the company as may be imposed by the Court.

[Cf. s. 92, Indian Companies Act, 1882.]

(3) The acts of a liquidator shall be valid notwithstanding any defect that may afterwards be discovered in his appointment: Provided that nothing in this sub-section shall be deemed to give validity to acts done by a liquidator after his appointment has been shown to be invalid.

[S. 151, Companies Act, 1908, s. 144, Indian Companies Act, 1882.]

Powers of official liquidator

204 The official liquidator shall have power, with the sanction of the Court, to do the following things:—

(a) to bring or defend any suit or prosecution, or other legal proceeding, civil or criminal, in the name and on behalf of the company;

(b) to carry on the business of the company so far as may be necessary for the beneficial winding-up of the same;

(c) to sell the immoveable and moveable property of the company by public auction or private contract, with power to transfer the whole thereof to any person or company, or to sell the same in parcels;

(d) to do all acts and to execute, in the name and on behalf of the company, all deeds, receipts, and other documents, and for that purpose to use, when necessary, the company's seal;

(e) to prove, rank and claim in the insolvency of any contributory, for any balance against his estate, and to receive dividends in the insolvency, in respect of that balance, as a separate debt due from the insolvent, and rateably with the other separate creditors;

(f) to draw, accept, make and indorse any bill of exchange, hundi or promissory note in the name and on behalf of the company, with the same effect with respect to the liability of the company as if the bill, hundi or note had been drawn, accepted, made or indorsed by or on behalf of the company in the course of its business;

(g) to raise on the security of the assets of the company any money requisite;

(h) to take out, in his official name, letters of administration to any deceased contributory, and to do in his official name any other act necessary for obtaining payment of any money due from a contributory or his estate which cannot be conveniently done in the name of the company; and in all such cases the money due shall, for the purpose of enabling the liquidator to take out the letters of administration or recover the money, be deemed to be due to the liquidator himself: Provided that nothing herein empowered shall be deemed to affect the rights, duties and privileges of the Administrators General of Bengal Madras and Bombay, respectively;

(i) to do all such other things as may be necessary for winding-up the affairs of the company and distributing its assets.

[S. 151 (2), (3), Companies Act, 1908, s. 145, Indian Companies Act, 1882.]

Discretion of official liquidator.

205. The Court may provide by any order that the official liquidator may exercise any of the above powers without the sanction or intervention of the Court, and, where an official liquidator is provisionally appointed, may limit and restrict his powers by the order appointing him.

[S. 151 (2), (3), Companies Act, 1908; s. 145, Indian Companies Act, 1882.]

Appointment of attorney or vakil to official liquidator.

206. The official liquidator may, with the sanction of the Court, appoint an attorney or vakil to assist him in the performance of his duties: Provided that, where the official liquidator is an attorney, he shall not appoint his partner, unless the latter consents to act without remuneration.

[S. 156, Companies Act, 1908.]

Books to be kept by liquidator winding-up.

207 The official liquidator of a company which is being wound up by the Court shall keep, in manner prescribed, proper books in which he shall cause to be made entries or minutes of proceedings at meetings, and of such other matters as may be prescribed, and any creditor or contributory may, subject to the control of the Court, personally or by his agent inspect any such books.

[S. 158, Companies Act, 1908.]

Exercise and control of liquidator's powers.

208 (1) Subject to the provisions of this Act the official liquidator of a company which is being wound up by the Court shall, in the administration of the assets of the company and in the distribution thereof among its creditors, have regard to any directions that may be given by resolution of the creditors or contributories at any general meeting.

(2) The liquidator may summon general meetings of the creditors or contributories for the purpose of ascertaining their wishes, and it shall be his duty to summon meetings at such times as the creditors or contributories, by resolution, either at the meeting appointing the liquidator or otherwise, may direct, or whenever requested in writing to do so by one-tenth in value of the creditors or contributories, as the case may be.

(3) The liquidator may apply to the Court in manner prescribed for directions in relation to any particular matter arising under the winding-up.

(4) Subject to the provisions of this Act, the liquidator shall use his own discretion in the management of the estate and its distribution among the creditors.

(5) If any person is aggrieved by any act or decision of the liquidator, that person may apply to the Court, and the Court may confirm, reverse or modify the act or decision complained of, and make such order as it thinks just in the circumstances.

Ordinary powers of Court.

Settlement of list of contributories and application of assets.

209. (*1*) As soon as may be after making a winding-up order, the Court shall settle a list of contributories, with power to rectify the register of members in all cases where rectification is required in pursuance of this Act, and shall cause the assets of the company to be collected and applied in discharge of its liabilities [S. 147, Companies Act 1908, ss. 147, 148, Indian Companies Act, 1882.]

(*2*) In settling the list of contributories, the Court shall distinguish between persons who are contributories in their own right and persons who are contributories as being representatives of or liable to the debts of others.

Power to require delivery of property

210 The Court may, at any time after making a winding-up order, require any contributory for the time being settled on the list of contributories and any trustee, receiver, banker, agent, or officer of the company to pay, deliver, convey, surrender or transfer forthwith, or within such time as the Court directs, to the official liquidator any money, property or documents in his hands to which the company is *prima facie* entitled. [S. 184, Companies Act 1908, s. 149, Indian Companies Act 1882.]

Power to order payment of debts by contributory

211. (*1*) The Court may, at any time after making a winding-up order, make an order on any contributory for the time being settled on the list of contributories to pay, in manner directed by the order, any money due from him or from the estate of the person whom he represents to the company exclusive of any money payable by him or the estate by virtue of any call in pursuance of this Act [S. 145, Companies Act, 1908, s. 150 Indian Companies Act, 1882.]

(*2*) The Court in making such an order may, in the case of an unlimited company, allow to the contributory by way of set-off any money due to him or to the estate which he represents from the company on any independent dealing or contract with the company, but not any money due to him as a member of the company, in respect of any dividend or profit; and may, in the case of a limited company, make to any director or manager whose liability is unlimited or to his estate the like allowance:

Provided that in the case of any company, whether limited or unlimited, when all the creditors are paid in full, any money due on any account whatever to a contributory from the company may be allowed to him by way of set-off against any subsequent call.

Power of Court to make calls.

212 (*1*) The Court may, at any time after making a winding-up order, and either before or after it has ascertained the sufficiency of the assets of the company, make calls on and order payment thereof by all or any of the contributories for the time being settled the list of the contributories to the extent of their liability for payment of any money which the Court considers necessary to satisfy the debts and liabilities of the company, and the costs, charges and expenses of winding-up, and for the adjustment of the rights of the contributories among themselves. [S 158, Companies Act, 1908, s 151, Indian Companies Act, 1882.]

(*2*) In making the call the Court may take into consideration the probability that some of the contributories may partly or wholly fail to pay the call.

Power to order payment into bank.

213. The Court may order any contributory, purchaser or other person from whom money is due to the company to pay the same into the Bank of Bengal, the Bank of Madras or the Bank of Bombay, as the case may be, or any branch thereof, respectively, to the account of the official liquidator instead of to the official liquidator, and any such order may be enforced in the same manner as if it had directed payment to the official liquidator. [S. 167 (1), Companies Act 1908, s 152, Indian Companies Act, 1882.]

Regulations of account with Court.

214. All moneys, bills, hundis, notes and other securities paid and delivered into the Bank of Bengal, the Bank Madras or the Bank of Bombay, or any branch thereof, respectively, in the event of a company being wound-up by the Court, shall be subject in all respects to the orders of the Court. [S. 187 (2), Companies Act 1908, s. 168, Indian Companies Act, 1882.]

Order on contributory conclusive evidence.

215. (*1*) An order made by the Court on a contributory shall (subject to any right of appeal) be conclusive evidence that the money, if any, thereby appearing to be due or ordered to be paid is due. [S 163, Companies Act, 1908 s. 155 Indian Companies Act, 1882.]

(*2*) All other pertinent matters stated in the order shall be taken to be truly stated as against all persons, and in all proceedings whatsoever.

Power to exclude creditors not proving in time.

216. The Court may fix a time or times within which creditors are to prove their debts or claims, or to be excluded from the benefit of any distribution made before these debts are proved. [S 169, Companies Act, 1908; s. 156, Indian Companies Act, 1882.]

Adjustment of rights of contributories.

217. The Court shall adjust the rights of the contributories among themselves and distribute any surplus among the persons entitled thereto. S. 170, Companies Act, 1908, s 157, Indian Companies Act, Act, 1882.]

Power to order costs.

218. The Court may, in the event of the assets being insufficient to satisfy the liabilities, make an order as to the payment out of the assets of the costs, charges and expenses incurred in the winding-up in such order of priority as the Court thinks just. [S. 171, Companies Act, 1908; s. 158, Indian Companies Act, 1882.]

Dissolution of company.

219 (*1*) When the affairs of a company have been completely wound-up the Court shall make an order that the company be dissolved from the date of the order, and the company shall be dissolved accordingly. [S 172, Companies Act, 1908, ss 159, 160 and 161, Indian Companies Act, 1882.]

(*2*) The order shall be reported within fifteen days of the making thereof by the official liquidator to the Registrar of companies, who shall make in his books a minute of the dissolution of the company.

(*3*) If the official liquidator makes default in complying with the requirements of this section, he shall be liable to a fine not exceeding one hundred rupees for every day during which he is in default.

Extraordinary Powers of Court.

[S. 174, Companies Act, 1908; s. 163, Indian Companies Act, 1882.]

Power to summon persons suspected of having property of company.

220. (1) The Court may, after it has made a winding-up order, summon before it any officer of the company or person known or suspected to have in his possession any property of the company, or supposed to be indebted to the company, or any person whom the Court deems capable of giving information concerning the trade, dealings, affairs or property of the company.

(2) The Court may examine him on oath concerning the same, either by word of mouth or on written interrogatories and may reduce his answers to writing and require him to sign them.

(3) The Court may require him to produce any documents in his custody or power relating to the company; but, where he claims any lien on documents produced by him, the production shall be without prejudice to that lien, and the Court shall have jurisdiction in the winding-up to determine all questions relating to that lien.

(4) If any person so summoned, after being tendered a reasonable sum for his expenses, refuses to come before the Court at the time appointed, not having a lawful impediment (made known to the Court at the time of its sitting, and allowed by it), the Court may cause him to be apprehended and brought before the Court for examination.

[S. 175, Companies Act, 1908.]

Power to order public examination of promoters, directors, etc.

221. (1) When an order has been made for winding-up a company by the Court, the Court may direct that any person who has taken any part in the promotion or formation of the company, or has been a director or officer of the company, shall attend before the Court on a day appointed by the Court for that purpose, and be publicly examined as to the promotion or formation or the conduct of the business of the company, or as to his conduct and dealings as director or officer thereof.

(2) The official liquidator shall take part in the examination, and for that purpose may, if specially authorised by the Local Government in that behalf, employ a legal practitioner.

(3) Any creditor or contributory may also take part in the examination either personally or by a legal practitioner.

(4) The Court may put such questions to the person examined as the Court thinks fit.

(5) The person examined shall be examined on oath, and shall answer all such questions as the Court may put or allow to be put to him.

(6) A person ordered to be examined under this section may at his own cost employ a legal practitioner, who shall be at liberty to put him such questions as the Court may deem just for the purpose of enabling him to explain or qualify any answers given by him: Provided that if he is, in the opinion of the Court, exculpated from any charges made or suggested against him, the Court may allow him such costs as in its discretion it may think fit.

(7) Notes of the examination shall be taken down in writing, and shall be read over to or by, and signed by, the person examined, and may thereafter be used in evidence against him, and shall be open to the inspection of any creditor or contributory at all reasonable times.

(8) The Court may, if it thinks fit, adjourn the examination from time to time.

(9) An examination under this section may, if the Court so directs, and subject to any rules in this behalf, be held before any District Judge or before any officer of the High Court, being an Official Referee, Master or Registrar, and the powers of the Court under this section as to the conduct of the examination, but not as to costs, may be exercised by the person before whom the examination is held.

[S. 176, Companies Act, 1908; s. 164, Indian Companies Act, 1882.]

Power to arrest absconding contributory.

222. The Court, at any time either before or after making a winding-up order on proof of probable cause for believing that a contributory is about to quit British India or otherwise to abscond, or to remove or conceal any of his property for the purpose of evading payment of calls, or of avoiding examination respecting the affairs of the company, may cause the contributory to be arrested and his books and papers and moveable personal property to be seized, and him and them to be safely kept until such time as the Court may order.

[S. 177, Companies Act, 1908; s. 165, Indian Companies Act, 1882.]

Powers of Court cumulative.

223. Any powers by this Act conferred on the Court shall be in addition to and not in restriction of any existing powers of instituting proceedings against any contributory or debtor of the company, or the estate of any contributory or debtor, for the recovery of any call or other sums.

Enforcement of and Appeal from Orders.

[Cf. s. 178, Companies Act, 1908; s. 166, Indian Companies Act, 1882.]

Power to enforce orders.

224. All orders made by a Court under this Act may be enforced in the same manner in which decrees of such Court made in any suit pending therein may be enforced.

[S. 167, Indian Companies Act, 1882.]

Order made in any Court to be enforced by other Courts.

225. Any order made by a Court for any in the course of the winding-up of a company shall be enforced in any part of British India other than that in which such Court is situate, in the Court that would have had jurisdiction in respect of such company if the registered office of the company had been situate in such other part, and in the same manner in all respects as if such order had been made by the Court that is hereby required to enforce the same.

[Cf. s. 180 (3), Companies Act, 1908; s. 168, Indian Companies Act, 1882.]

Mode of dealing with orders to be enforced by other Courts.

226. Where any order made by one Court is required to be enforced by another Court, a certified copy of the order so made shall be produced to the proper officer of the Court required to enforce the same, and the production of such certified copy shall be sufficient evidence of such order having been made; and thereupon the last mentioned Court shall take the requisite steps in the matter for enforcing the order, in the same manner as if it were the order of the Court enforcing the same.

[S. 168, Indian Companies Act, 1882.]

Appeals from orders.

227. Re-hearings of, and appeals from, any order or decision made or given in the matter of the winding-up of a company by the Court may be had in the same manner and subject to the same conditions in and subject to which appeals may be had from any order or decision of the same court in cases within its ordinary jurisdiction; subject to this restriction, that no such re-hearing or appeal shall be heard unless notice of the same is

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given within three weeks after any order complained of has been made, in manner in which notices of appeal are ordinarily given under the Code of Civil Procedure, 1908, unless such time is extended by the Court of appeal.

Voluntary winding-up.

Circumstances in which company may be wound up voluntarily

228. A company may be wound-up voluntarily— [S. 182, Companies Act, 1908; s. 128, Indian Companies Act, 1882.]

(*1*) when the period (if any) fixed for the duration of the company by the articles expires, or the event (if any) occurs, on the occurrence of which the articles provide that the company is to be dissolved and the company in general meeting has passed a resolution requiring the company to be wound-up voluntarily;

(*2*) if the company resolves by special resolution that the company be wound-up voluntarily;

(*3*) if the company resolves by extraordinary resolution to the effect that it cannot by reason of its liabilities continue its business, and that it is advisable to wind-up.

Commencement of voluntary winding-up.

229. A voluntary winding-up shall be deemed to commence at the time of the passing of the resolution authorising the winding up. When the winding-up is in pursuance of a special resolution, it shall be deemed to commence at the date of the special resolution. [S. 183, Companies Act, 1908; s. 78, Indian Companies Act, 1882.]

Effect of voluntary winding up on status of company.

230. When a company is wound-up voluntarily the company shall, from the commencement of the winding-up, cease to carry on its business, except so far as may be required for the beneficial winding-up thereof:

Provided that the corporate state and corporate powers of the company shall, notwithstanding anything to the contrary in its articles, continue until it is dissolved. [S. 184, Companies Act, 1908; s. 175, Indian Companies Act, 1882.]

Notice of resolution to wind-up voluntarily

231. (*1*) Notice of any special resolution or extraordinary resolution passed for winding-up a company voluntarily shall be given within ten days of the passing of the same by advertisement in the local official Gazette, and also in some newspaper (if any) circulating in the place where the registered office of the company is situate. [S. 185, Companies Act, 1908; s. 170, Indian Companies Act, 1882.]

(*2*) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues; and every director and manager of the company who knowingly and wilfully authorises or permits the default shall be liable to a like penalty.

Consequences of voluntarily winding-up

232. The following consequences shall ensue on the voluntary winding-up of a company:— [S. 186, Companies Act, 1908; ss. 177 and 185, Indian Companies Act, 1882.]

(i) the assets of the company shall be applied in satisfaction of its liabilities *pari passu*, and, subject thereto, shall, unless the articles otherwise provide, be distributed among the members according to their rights and interests in the company;

(ii) the company in general meeting shall appoint one or more liquidators for the purpose of winding-up the affairs and distributing the assets of the company, and may fix the remuneration to be paid to him or them;

(iii) on the appointment of a liquidator all the powers of the directors shall cease, except so far as the company in general meeting, or the liquidator, sanctions the continuance thereof;

(iv) the liquidator may, without the sanction of the Court, exercise all powers by this Act given to the official liquidator in a winding-up by the Court;

(v) the liquidator may exercise the powers of the Court under this Act of settling a list of contributaries, and of making calls, and shall pay the debts of the company, and adjust the rights of the contributories among themselves;

(vi) the list of contributories shall be *prima facie* evidence of the liability of the persons named therein to be contributories;

(vii) when several liquidators are appointed, every power hereby given may be exercised by such one or more of them as may be determined by the company at the time of their appointment, or in default of such determination by any number not less than two;

(viii) if from any cause whatever there is no liquidator acting, the Court may, on the application of a contributory, appoint a liquidator;

(ix) the Court may, as cause shown, remove a liquidator, and appoint another liquidator.

Notice by liquidator of his appointment.

233. (*1*) The liquidator in a voluntary winding-up shall, within twenty-one days after his appointment, file with the Registrar of companies a notice of his appointment in the form prescribed [S. 187, Companies Act, 1908.]

(*2*) If the liquidator fails to comply with the requirements of this section, he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

Rights of creditors in a voluntary winding-up.

234. (*1*) Every liquidator appointed by a company in a voluntary winding-up shall, within seven days from his appointment, send notice by post to all persons who appear to him to be creditors of the company that a meeting of the creditors of the company will be held on a date, not being less than fourteen nor more than twenty-one days after his appointment, and at a place and hour, to be specified in the notice, and shall also advertise notice of the meeting once in the local official Gazette and once at least in some newspaper (if any) circulating in the district where the registered office or principal place of business of the company was situate. [S. 188, Companies Act, 1908.]

(*2*) At the meeting to be held in pursuance of the foregoing provisions of this section the creditors shall determine whether an application shall be made to the Court for the appointment of any person as liquidator in the place of, or jointly with, the liquidator appointed by the company, and, if the creditors so resolve, an application may be made accordingly to the Court at any time not later than fourteen days after the date of the meeting, by any creditor appointed for the purpose at the meeting.

(3) On any such application the Court may make an order either for the removal of the liquidator appointed by the company and for the appointment of some other person as liquidator or for the appointment of some other person to act as liquidator jointly with the liquidator appointed by the company, or such other order as, having regard to the interests of the creditors and contributories of the company, may seem just.

(4) No appeal shall lie from any order of the Court upon an application under this section.

(5) The Court shall make such order as to the costs of the application as it may think fit, and, if it is of opinion that, having regard to the interests of the creditors in the liquidation, there were reasonable grounds for the application, may order the costs of the application to be paid out of the assets of the company, notwithstanding that the application is dismissed or otherwise disposed of adversely to the applicant.

[S. 188, Companies Act, 1908; s. 184, Indian Companies Act, 1882.]

Power to fill vacancy in office of liquidator.

235. (1) If a vacancy occurs by death, resignation or otherwise in the office of liquidator appointed by the company in a voluntary winding-up, the company in general meeting may, subject to any arrangement with its creditors, fill the vacancy.

(2) For that purpose a general meeting may be convened by any contributory or, if there were more liquidators than one, by the continuing liquidators.

(3) The meeting shall be held in manner prescribed by the articles, or in such manner as may on application by any contributory or by the continuing liquidators, be determined by the Court.

[S. 190, Companies Act, 1908; s. 179, Indian Companies Act, 1882.]

Delegation of authority to appoint Liquidators.

236. (1) A company about to be, or in course of being, wound-up voluntarily may, by extraordinary resolution, delegate to its creditors, or to any committee of them, the power of appointing liquidators or any of them, and of supplying vacancies among the liquidators, or enter into any arrangement with respect to the powers to be exercised by the liquidators, and the manner in which they are to be exercised.

(2) Any act done by creditors in pursuance of any such delegated power shall have the same effect as if it had been done by the company.

[S. 191, Companies Act, 1908; ss. 180–181, Indian Companies Act, 1882.]

Arrangement when binding on creditors.

237. (1) Any arrangement entered into between a company about to be, or in the course of being, wound-up voluntarily and its creditors shall, subject to any right of appeal under this section, be binding on the company if sanctioned by an extraordinary resolution, and on the creditors if acceded to by three-fourths in number and value of the creditors.

(2) Any creditor or contributory may, within three weeks from the completion of the arrangement, appeal to the Court against it, and the Court may thereupon, as it thinks just, amend, vary or confirm the arrangement.

[S. 187, Companies Act, 1908; s. 204, Indian Companies Act, 1882.]

Power for liquidators to accept shares, etc., as a consideration for sale of property of company.

238. (1) Where a company is proposed to be or is in course of being, wound-up altogether voluntarily, and the whole or part of its business or property is proposed to be transferred or sold to another company (in this section called the transferee company) the liquidator of the first-mentioned company (in this section called the transferor company) may with the sanction of a special resolution of that company conferring either a general authority on the liquidator or an authority in respect of any particular arrangement, receive, in compensation or part compensation for the transfer or sale, shares, policies or other like interests in the transferee company, for distribution among the members of the transferor company, or may enter into any other arrangement whereby the members of the transferor company may, in lieu of receiving cash, shares, policies or other like interests, or in addition thereto, participate in the profits of, or receive any other benefit from, the transferee company.

(2) Any sale or arrangement in pursuance of this section shall be binding on the members of the transferor company.

(3) If any member of the transferor company who did not vote in favour of the special resolution at either of the meetings held for passing and confirming the same expresses his dissent therefrom in writing addressed to the liquidator, and left at the registered office of the company within seven days after the date of the special resolution, he may require the liquidator either to abstain from carrying the resolution into effect, or to purchase his interest at a price to be determined by agreement or by arbitration in manner hereinafter provided.

(4) If the liquidator elects to purchase the member's interest, the purchase-money must be paid before the company is dissolved, and be raised by the liquidator in such manner as may be determined by special resolution.

(5) A special resolution shall not be invalid for the purposes of this section by reason that it is passed before or concurrently with a resolution for winding-up the company, or for appointing liquidators; but if an order is made within a year for winding-up the company by or subject to the supervision of the Court, the special resolution shall not be valid unless sanctioned by the Court.

[S. 205, Indian Companies Act, 1882.]

Mode of determining price.

239. The price to be paid for the purchase of the interest of any dissentient member may be determined by agreement. If the parties dispute about the same, such dispute shall be settled by arbitration under the provisions next hereinafter contained.

[S. 206, Indian Companies Act, 1882.]

Appointment of arbitrator when questions are to be determined by arbitration.

240. (1) When any disputes so directed to be settled by arbitration has arisen, then, unless both parties concur in the appointment of a single arbitrator, each party, on the request of the other party, shall by writing under his hand nominate and appoint an arbitrator to whom such dispute shall be referred.

(2) After any such appointment has been made, neither party shall have power to revoke the same without the consent of the other, nor shall the death of either party operate as such revocation.

(3) If for the space of fourteen days after any such dispute has arisen, and after a request in writing has been served by the one party on the other party to appoint an arbitrator, such last-mentioned party fail to appoint such arbitrator, then, upon such failure, the party making the request, and having himself appointed an arbitrator, may appoint such arbitrator to act on behalf of both parties, and such arbitrator may proceed to hear and determine the matters in dispute; and in each case the award or determination of such single arbitrator shall be final.

Vacancy of arbitrator to be supplied.

241. If, before the matters so referred are determined, any arbitrator appointed by either party die, or become incapable or refuse, or for seven days neglect, to act as arbitrator, the party by whom such arbitrator was appointed may nominate and appoint in writing some other person to act in his place; and if, for the space of seven days after notice in writing from the other party for that purpose, he fail to do so, the remaining or other arbitrator may proceed *ex parte*; and every arbitrator so substituted as aforesaid shall have the same powers and authorities as were vested in the former arbitrator at the time of such his death, refusal or disability as aforesaid. [S. 207, Indian Companies Act, 1882.]

Appointment of umpire

242. (*1*) Where more arbitrators than one have been appointed, they shall, before entering upon the matters referred to them, nominate and appoint by writing under their hands an umpire to decide on any such matters on which they shall differ. [S. 208, Indian Companies Act, 1882.]

(*2*) If such umpire die, or refuse, or for seven days neglect, to act, they shall forthwith, after such death, refusal or neglect, appoint another umpire in his place; and the decision of every such umpire on the matters so referred to him shall be final.

Power of arbitrators to call for books etc

243. The said arbitrators or their umpire may call for the production of any documents in the possession or power of either party which they or he may think necessary for determining the question in dispute, and may examine the parties or their witnesses on oath. [S. 209, Indian Companies Act, 1882.]

Costs to be in discretion of arbitrators

244. The costs of and attending every such arbitration to be determined by the arbitrators shall be in the discretion of the arbitrators or their umpire, as the case may be. [S. 210, Indian Companies Act, 1882.]

Submission to arbitration may be filed in Court.

245. On the application of either of the parties, the submission to any such arbitration may be filed in the Court, and an order of reference may be made thereon; and the provisions of the Code of Civil Procedure, 1908, shall, so far as the same are applicable, apply to every such order and to all proceedings there under. [S. 211, Indian Companies Act, 1882.]

Power to apply to Court

246. (*1*) Where a company is being wound up voluntarily the liquidator or any contributory or creditor may apply to the Court to determine any question arising in the winding-up or to exercise as respects the enforcing of calls, or any other matters, all or any of the powers which the Court might exercise if the company were being wound up by the Court. [S. 192, Companies Act, 1908; s. 182, Indian Companies Act, 1882.]

(*2*) The Court, if satisfied that the determination of the question or the required exercise of power will be just and beneficial, may accede wholly or partially to the application on such terms and conditions as the Court thinks fit, or may make such other order on the application as the Court thinks just.

Power of liquidator to call general meeting.

247. (*1*) Where a company is being wound-up voluntarily, the liquidator may, from time to time, summon general meetings of the company for the purpose of obtaining the sanction of the company by special or extraordinary resolution, or for any other purposes he may think fit. [S. 194, Companies Act, 1908; s. 183, Indian Companies Act 1882.]

(*2*) In the event of the winding up continuing for more than one year, the liquidator shall summon a general meeting of the company at the end of the first year from the commencement of the winding-up, and of each succeeding year, or as soon thereafter as may be convenient, and shall lay before the meeting an account of his acts and dealings and of the conduct of the winding-up during the preceding year.

Final meeting and dissolution.

248. (*1*) In the case of every voluntary winding-up, as soon as the affairs of the company are fully wound up, the liquidator shall make up an account of the winding-up, showing how the winding-up has been conducted and the property of the company has been disposed of; and thereupon shall call a general meeting of the company for the purpose of laying before it the account, and giving any explanation thereof. [S. 195, Companies Act, 1908; ss. 184, 187, Indian Companies Act, 1882.]

(*2*) The meeting shall be called by advertisement, specifying the time, place and object thereof, and published one month at least before the meeting in the manner specified in section 231.

(*3*) Within one week after the meeting, the liquidator shall make a return to the Registrar of companies of the holding of the meeting, and of its date, and in default of so doing shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

(*4*) The Registrar on receiving the return shall forthwith register it, and on the expiration of three months from the registration of the return the company shall be deemed to be dissolved:

Provided that the Court may, on the application of the liquidator or of any other person who appears to the Court to be interested, make an order deferring the date at which the dissolution of the company is to take effect for such time as the Court thinks fit.

(*5*) It shall be the duty of the person on whose application an order of the Court under sub-section (*4*) is made, within seven days after the making of the order, to file with the Registrar a certified copy of the order, and if that person fails so to do he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

Costs of voluntary liquidation.

249. All costs, charges and expenses properly incurred in the voluntary winding-up of a company including the remuneration of the liquidator, shall be payable out of the assets of the company in priority to all other claims at the date of the winding-up. [S. 196, Companies Act, 1908, s. 188, Indian Companies Act, 1882.]

Saving for rights of creditors and contributories.

250. The voluntary winding up of a company shall not bar the right of any creditor or contributory to have it wound up by the Court, if the Court is of opinion, in the case of an application by a creditor, that the rights of the creditor or, in the case of an application by a contributory, that the rights of the contributories will be prejudiced by a voluntary winding-up. [S. 197, Companies Act, 1908; s. 189, Indian Companies Act, 1882.]

Power of Court to adopt proceedings of voluntary winding-up

251. Where a company is being wound up voluntarily, and an order is made for winding up by the Court, the Court may, if it thinks fit, by the same or any subsequent order, provide for the adoption of all or any of the proceedings in the voluntary winding-up. [S. 198, Companies Act, 1908; s. 190, Indian Companies Act, 1882.]

Winding-up subject to supervision of Court.

[S. 199, Companies Act, 1908 ; s. 191, Indian Companies Act, 1882.]

252. When a company has by special or extraordinary resolution resolved to wind up voluntarily the Court may make an order that the voluntary winding-up shall continue but subject to such supervision of the Court, and with such liberty for creditors, contributories or others to apply to the Court, and generally on such terms and conditions as the Court thinks just.

Power to order winding-up subject to supervision.

[S. 200 Companies Act, 1908 ; s. 192, Indian Companies Act, 1882.]

Effect of petition for winding-up subject to supervision.

253. A petition for the continuance of a voluntary winding-up subject to the supervision of the Court shall, for the purpose of giving jurisdiction to the Court over suits, be deemed to be a petition for winding-up by the Court.

[S. 201, Companies Act, 1908 ; s. 193, Indian Companies Act, 1882.]

Court may have regard to wishes of creditors and contributories.

254. The Court may, in deciding between a winding-up by the Court and a winding-up subject to supervision, in the appointment of liquidators, and in all other matters relating to the winding up subject to supervision, have regard to the wishes of the creditors or contributories as proved to it by any sufficient evidence.

[S. 202 Companies Act, 1908 ; s. 194, Indian Companies Act, 1882.]

Power for Court to appoint or remove liquidators.

255. (*1*) Where an order is made for a winding-up subject to supervision, the Court may by the same or any subsequent order appoint any additional liquidator.

(*2*) A liquidator appointed by the Court under this section shall have the same powers, be subject to the same obligations, and in all respects stand in the same position as if he had been appointed by the company.

(*3*) The Court may remove any liquidator so appointed by the Court or any liquidator continued, under the supervision order and fill any vacancy occasioned by the removal, or by death or resignation.

[S. 203, Companies Act, 1908 ; s. 195, Indian Companies Act, 1882.]

Effect of supervision order.

256. (*1*) Where an order is made for a winding-up subject to supervision, the liquidator may, subject to any restrictions imposed by the Court, exercise all his powers, without the sanction or intervention of the Court, in the same manner as if the company were being wound-up altogether voluntarily.

(*2*) Except as provided in sub-section (*1*) and save for the purposes of section 221, any order made by the Court for a winding-up subject to the supervision of the Court shall for all purposes, including the staying of suits and other proceedings, be deemed to be an order of the Court for winding up the company by the Court, and shall confer full authority on the Court to make calls, or to enforce calls made by the liquidators, and to exercise all other powers which it might have exercised if an order had been made for winding-up the company altogether by the Court.

(*3*) In the construction of the provisions whereby the Court is empowered to direct any act or thing to be done to or in favour of the official liquidators, the expression "official liquidator" shall be deemed to mean the liquidator conducting the winding-up subject to the supervision of the Court.

[S. 204, Companies Act, 1908 ; s. 196, Indian Companies Act, 1882.]

Appointment in certain cases of voluntary liquidators to office of official liquidators.

257. Where an order has been made for the winding-up of a company subject to supervision and an order is afterwards made for winding-up by the Court, the Court may, by the last-mentioned order or by any subsequent order, appoint the voluntary liquidators or any of them, either provisionally or permanently, and either with or without the addition of any other person, to be official liquidators in the winding-up by the Court.

Supplemental Provisions.

[S. 205, Companies Act, 1908 ; ss. 177 & 197, Indian Companies Act, 1882.]

Avoidance of transfers, etc., after commencement of winding up.

258. (*1*) In the case of voluntary winding-up, every transfer of shares, except transfers made to or with the sanction of the liquidator, and every alteration in the status of the members of the company made after the commencement of the winding-up, shall be void.

(*2*) In the case of a winding-up by or subject to the supervision of the Court, every disposition of the property (including actionable claims) of the company, and every transfer of shares, or alteration in the status of its members, made after the commencement of the winding-up, shall, unless the Court otherwise orders, be void.

[S. 206, Companies Act 1908 *Cf.* s. 130, Indian Companies Act, 1882 (Part).] [S. 207, Companies Act 1908.]

Debts of all descriptions to be proved.

259. In every winding up (subject in the case of insolvent companies to the application in accordance with the provisions of this Act of the law of insolvency) all debts payable on a contingency, and all claims against the company, present or future, shall be admissible to proof against the company, a just estimate being made, so far as possible, of the value of such debts or claims as may be subject to any contingency or for some other reason do not bear a certain value.

Application of insolvency rules in winding up of insolvent companies.

260. In the winding-up of an insolvent company the same rules shall prevail and be observed with regard to the respective rights of secured and unsecured creditors and to debts provable and to the valuation of annuities and future and contingent liabilities as are in force for the time being under the law of insolvency with respect to the estates of persons adjudged insolvent; and all persons who in any such case would be entitled to prove for and receive dividends out of the assets of the company may come in under the winding-up, and make such claims against the company as they respectively are entitled to by virtue of this section.

[S. 208, Companies Act, 1908 ; s. 230A, Indian Companies Act, 1882.]

Preferential payments.

261. (*1*) In a winding-up there shall be paid in priority to all other debts—

(*a*) all revenue, taxes, cesses and rates, whether payable to His Majesty or to a local authority, due from the company at the date hereinafter mentioned and having become due and payable within the twelve months next before that date;

(*b*) all wages or salary of any clerk or servant in respect of service rendered to the company within the two months next before the said date, not exceeding one thousand rupees for each clerk or servant; and

(*c*) all wages of any labourer or workman, not exceeding five hundred rupees for each, whether payable for time or piece-work, in respect of services rendered to the company within the two months next before the said date.

(*2*) The foregoing debts shall—

(*a*) rank equally among themselves and be paid in full, unless the assets are insufficient to meet them, in which case they shall abate in equal proportion; and

(*b*) so far as the assets of the company available for payment of general creditors are insufficient to meet them, have priority over the claims of holders of debentures under any floating charge created by the company, and be paid accordingly out of any property comprised in or subject to that charge.

(*3*) Subject to the retention of such sums as may be necessary for the costs and expenses of the winding-up, the foregoing debts shall be discharged forthwith so far as the assets are sufficient to meet them.

(*4*) In the event of a landlord or other person distraining or having distrained on any goods or effects of the company within three months next before the date of a winding-up order, the debts to which priority is given by this section shall be a first charge on the goods or effects so distrained on, or the proceeds of the sale thereof:

Provided that in respect of any money paid under any such charge the landlord or other person shall have the same rights of priority as the person to whom the payment is made.

(*5*) The date hereinbefore in this section referred to is—

(*a*) in the case of a company ordered to be wound up compulsorily which had not previously commenced to be wound up voluntarily, the date of the winding-up order; and

(*b*) in any other case, the date of the commencement of the winding-up.

Fraudulent preference

262. (*1*) Any conveyance, mortgage, delivery of goods, payment, execution or other act relating to property which would, if made or done by or against an individual, be deemed in the insolvency a fraudulent preference, shall, if made or done by or against a company, be deemed, in the event of its being wound up, a fraudulent preference of its creditors, and be invalid accordingly. [S. 216, Companies Act, 1908; s. 213, Indian Companies Act, 1882.]

(*2*) For the purposes of this section the presentation of a petition for winding-up in the case of a winding-up by or subject to the supervision of the Court, and a resolution for winding-up in the case of a voluntary winding-up, shall be deemed to correspond with the act of insolvency in the case of an individual.

(*3*) Any conveyance or assignment by a company of all its property to trustees for the benefit of all its creditors shall be void.

Avoidance of certain attachments, executions etc.

263. (*1*) Where any company is being wound up by or subject to the supervision of the Court, any attachment, distress or execution put in force without leave of the Court against the estate or effects of the company after the commencement of the winding-up shall be void. [S. 211, Companies Act, 1908; s. 212, Indian Companies Act, 1882.]

(*2*) Nothing in this section applies to proceedings by the Government.

Effect of floating charge.

264. (*1*) Where a company is being wound-up, a floating charge on the undertaking or property of the company created within three months of the commencement of the winding-up shall, unless it is proved that the company immediately after the creation of the charge was solvent, be invalid except to the amount of any cash paid to the company at the time of or subsequently to the creation of, and in consideration for, the charge, together with interest on that amount at the rate of 5 per cent. per annum. [S. 212, Companies Act, 1908.]

(*2*) Any words creating a charge on all the property of a company which is a going concern shall be construed as creating a floating charge only.

General scheme of liquidation may be sanctioned.

265. (*1*) The liquidator may, with the sanction of the Court when the company is being wound up by the Court or subject to the supervision of the Court, and with the sanction of an extraordinary resolution of the company in the case of a voluntary winding-up, do the following things or any of them:— [S. 214, Companies Act 1908, s. 201, Indian Companies Act, 1882.]

(i) pay any classes of creditors in full;

(ii) make any compromise or arrangement with creditors or persons claiming to be creditors, or having or alleging themselves to have any claim, present or future, whereby the company may be rendered liable;

(iii) compromise all calls and liabilities to calls, debts and liabilities, capable of resulting in debts, and all claims, present or future, subsisting or supposed to subsist between the company and a contributory or alleged contributory or other debtor or person apprehending liability to the company, and all questions in any way relating to or affecting the assets or the winding-up of the company, on such terms as may be agreed, and take any security for the discharge of any such call, debt, liability or claim, and give complete discharge in respect thereof.

(*2*) The exercise by the liquidator of the powers of this section shall be subject to the control of the Court, and any creditor or contributor may apply to the Court with respect to any exercise or proposed exercise of any of those powers.

Power of Court to assess damages against delinquent directors, etc.

266. (*1*) Where in the course of winding-up a company it appears that any person who has taken part in the formation or promotion of the company, or any past or present director, manager or liquidator, or any officer of the company, has misapplied or retained or become liable or accountable for any money or property of the company, or been guilty of any misfeasance or breach of trust in relation to the company, the Court may, on the application of the liquidator, or of any creditor or contributory, examine into the conduct of the promoter, director, manager, liquidator or officer, and compel him to repay or restore the money or property or any part thereof respectively with interest at such rates as the Court thinks just, or to contribute such sum to the assets of the company by way of compensation in respect of the misapplication, retainer, misfeasance or breach of trust as the Court thinks just. [S. 215, Companies Act, 1908, s. 214, Indian Companies Act 1882.]

(*2*) This section shall apply notwithstanding that the offence is one for which the offender may be criminally responsible.

[S. 216, Companies Act, 1908, s. 216, Indian Companies Act, 1882.]

Penalty for falsification of books.

267. If any director, officer or contributory of any company being wound up destroys, mutilates, alters or falsifies or fraudulently secretes any books, papers or securities, or makes or is privy to the making of any false or fraudulent entry in any register, book of account or document belonging to the company with intent to defraud or deceive any person, he shall be liable to imprisonment for a term which may extend to two years, and shall also be liable to fine which may extend to five hundred rupees.

[S. 217, Companies Act, 1908; s. 216, Indian Companies Act, 1882.]

Prosecution of delinquent directors, etc.

268. (1) If it appears to the Court in the course of a winding-up by or subject to the supervision of the Court that any past or present director, manager, officer or member of the company has been guilty of any offence in relation to the company for which he is criminally responsible, the Court may, on the application of any person interested in the winding up, or of its own motion, direct the official liquidator or the liquidator (as the case may be) to prosecute for the offence, and may order the costs and expenses to be paid out of the assets of the company.

(2) If it appears to the liquidator in the course of a voluntary winding-up that any past or present director, manager, officer or member of the company has been guilty of any offence in relation to the company for which he is criminally responsible, the liquidator, with the previous sanction of the Court, may prosecute the offender, and all expenses properly incurred by him in the prosecution shall be paid in full out of the assets of the company in priority of all other liabilities.

[Cf. s. 218, Companies Act, 1908; s. 217 Indian Companies Act, 1882.]

Penalty for false evidence.

269. If any person, upon any examination upon oath authorised under this Act, or in any affidavit, deposition or solemn affirmation, in or about the winding-up of any company under this Act, or otherwise in or about any matter arising under this Act, intentionally gives false evidence, he shall be liable to imprisonment for a term which may extend to seven years and shall also be liable to fine.

[S. 219, Companies Act, 1908; ss. 148 and 168, Indian Companies Act, 1882.]

Meetings to ascertain wishes of creditors or contributories.

270. (1) Where by this Act the Court is authorised in relation to winding-up to have regard to the wishes of creditors or contributories, as proved to it by any sufficient evidence, the Court may, if it thinks fit for the purpose of ascertaining those wishes, direct meetings of the creditors or contributories to be called, held and conducted in such manner as the Court directs, and may appoint a person to act as chairman of any such meeting and to report the result thereof to the Court.

(2) In the case of creditors, regard shall be had to the value of each creditor's debt.

(3) In the case of contributories, regard shall be had to the number of votes conferred on each contributory by the articles.

[S. 220, Companies Act, 1908, s. 193, Indian Companies Act, 1882.]

Documents of company to be evidence.

271. Where any company is being wound up, all documents of the company and of the liquidators shall, as between the contributories of the company, be *prima facie* evidence of the truth of all matters purporting to be therein recorded.

[S. 221, Companies Act, 1908, s. 209, Indian Companies Act, 1882.]

Inspection of documents.

272. After an order for a winding-up by or subject to the supervision of the Court, the Court may make such order for inspection by creditors and contributories of the company of its documents as the court thinks just, and any documents in the possession of the company may be inspected by creditors or contributories accordingly, but not further or otherwise.

[S. 222, Companies Act, 1908, s. 198, Indian Companies Act, 1882.]

Disposal of documents of company.

273. (1) When a company has been wound up and is about to be dissolved, the documents of the company and of the liquidators may be disposed of as follows (that is to say):—

(a) in the case of a winding-up by or subject to the supervision of the Court, in such way as the Court directs;

(b) in the case of a voluntary winding-up, in such way as the company by extraordinary resolution directs.

(2) After five years from the dissolution of the company no responsibility shall rest on the company, or the liquidators, or any person to whom the custody of the documents has been committed, by reason of the same not being forthcoming to any person claiming to be interested therein.

[S. 223, Companies Act, 1908.]

Power of Court to declare dissolution of company void.

274. (1) Where a company has been dissolved, the Court may at any time within two years of the date of the dissolution, on an application being made for the purpose by the liquidator of the company or by any other person who appears to the Court to be interested, make an order, upon such terms as the Court thinks fit, declaring the dissolution to have been void and thereupon such proceedings may be taken as might have been taken if the company had not been dissolved.

(2) It shall be the duty of the person on whose application the order was made, within seven days after the making of the order, to file with the Registrar of companies a certified copy of the order, and if that person fails so to do he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

[S. 224, Companies Act 1908.

Information as to pending liquidations.

275. (1) Where a company is being wound up, if the winding-up is not concluded within one year after its commencement, the liquidator shall, at such intervals as may be prescribed, until the winding-up is concluded, send to the Registrar of companies a statement in the prescribed form and containing the prescribed particulars with respect to the proceedings in and position of the liquidation.

(2) Any person stating himself in writing to be a creditor or contributory of the company shall be entitled, by himself or by his agent, at all reasonable times, on payment of the prescribed fee, to inspect the statement, and to receive a copy thereof or extract therefrom; but any person untruthfully so stating himself to be a creditor or contributory shall be deemed to be guilty of an offence under section 182 of the Indian Penal Code and shall be punishable accordingly on the application of the liquidator.

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(3) If a liquidator fails to comply with the requirements of this section, he shall be liable to a fine not exceeding five hundred rupees for each day during which the default continues.

Judicial notice to be taken of signature of officers

275 In all proceedings under this Part every Court, Judge and person judicially acting and all other officers, judicial or ministerial, of any Court, or employed in enforcing the process of any Court, shall take judicial notice of the signature of any officer of any other Court, and also of the official seal of any other Court, when such seal is appended to any document made, issued or signed under the provisions of this Part or any official copy thereof [S. 225, Companies Act, 1908, s. 170, Indian Companies Act, 1882.]

Special Commissioners for receiving evidence

277. (1) The Judges of the District Courts, who sit at places more than twenty English miles from the usual place of sitting of the High Court, shall be Commissioners for the purpose of taking evidence under this Act in cases where any company is wound up in a High Court; and it shall be lawful for the High Court to refer the whole or any part of the examination of any witnesses under this Act to any person hereby appointed Commissioner, although such Commissioner is out of the jurisdiction of the Court that made the order for winding-up the company. [Cf. s. 226, Companies Act, 1908, s. 171, Indian Companies Act, 1882.]

(2) Every such Commissioner shall, in addition to any power of summoning and examining witnesses and requiring the production or delivery of documents and certifying or punishing defaults by witnesses, which he might lawfully exercise as a Judge of a District Court, have, in the matter so referred to him, all the same powers of summoning and examining witnesses, and requiring the production or delivery of documents, and punishing defaults by witnesses, and allowing costs and charges and expenses to witnesses, as the Court which made the order for winding up the company has; and the examination so taken shall be returned or reported to such last-mentioned Court in such manner as it directs.

Affidavit, etc., may be sworn in British India, Great Britain or Ireland, or abroad before any competent Court or person

278 (1) Any affidavit required to be sworn under the provisions or for the purposes of this Part may be sworn in British India, or in Great Britain or Ireland, or elsewhere within the dominions of His Majesty, before any Court, Judge or person lawfully authorised to take and receive affidavits, or before any of His Majesty's Consuls or Vice-Consuls in any place outside His Majesty's dominions. [Cf. s. 228, Companies Act, 1908, s. 172, Indian Companies Act, 1882.]

(2) All Courts, Judges, Justices, Commissioners and persons acting judicially in British India shall take judicial notice of the seal or stamp or signature (as the case may be) of any such Court, Judge, person, Consul or Vice-Consul, attached, appended or subscribed to any such affidavit, or to any other document to be used for the purposes of this Part.

Rules.

Power of High Court to make rules.

279. (1) The High Court may from time to time make rules, consistent with this Act and with the Code of Civil Procedure, 1908, concerning the mode of proceedings to be had for winding up a company in such Court and in the Courts subordinate thereto, and for giving effect to the provisions hereinbefore contained as to the reduction of the capital and the sub-division of the shares of a company. [S. 173, Companies Act, 1908; s. 284, Indian Companies Act, 1882.] V of 1908.

(2) Without prejudice to the generality of the foregoing power the High Court may by such rules enable or require all or any of the powers and duties conferred and imposed on the Court by this Act, in respect of the matters following, to be exercised or performed by the liquidator as an officer of the Court, and subject to the control of the Court; that is to say, the powers and duties of the Court in respect of— [S. 173, Companies Act, 1908.]

(a) holding and conducting meetings to ascertain the wishes of creditors and contributories;
(b) settling lists of contributories and rectifying the register of members where required, and collecting and applying the assets;
(c) requiring delivery of property or documents to the liquidator;
(d) making calls;
(e) fixing a time within which debts and claims must be proved:

Provided that the liquidator shall not, without the special leave of the Court, rectify the register of members, and shall not make any call without the special leave of the Court.

Removal of Defunct Companies from Register.

Registrar may strike defunct company off register

280. (1) Where the Registrar of companies has reasonable cause to believe that a company is not carrying on business or in operation, he shall send to the company by post a letter enquiring whether the company is carrying on business or in operation [S. 242, Companies Act, 1908.]

(2) If the Registrar does not within one month of sending the letter receive any answer thereto, he shall within fourteen days after the expiration of the month send to the company by post a registered letter referring to the first letter, and stating that no answer thereto has been received and that, if an answer is not received to the second letter within one month from the date thereof, a notice will be published in the local official Gazette with a view to striking the name of the company off the register.

(3) If the Registrar either receives an answer from the company to the effect that it is not carrying on business or in operation, or does not within one month after sending the second letter receive any answer, he may publish in the local official Gazette, and send to the company by post, a notice that at the expiration of three months from the date of that notice the name of the company mentioned therein will, unless cause is shown to the contrary, be struck off the register and the company will be dissolved.

(4) If, in any case where a company is being wound up, the Registrar has reasonable cause to believe either that no liquidator is acting or that the affairs of the company are fully wound up, and the returns required to be made by the liquidator have not been made for a period of six consecutive months after notice by the Registrar demanding the returns has been sent by post to the company, or to the liquidator at his last known place of business, the Registrar may publish in the local official Gazette and send to the company a like notice as is provided in the last preceding sub-section.

(5) At the expiration of the time mentioned in the notice the Registrar may, unless cause to the contrary is previously shown by the company, strike its name off the register and shall publish notice thereof in the local official Gazette, and on the publication in the local official Gazette of this notice the

company shall be dissolved: Provided that the liability (if any) of every director, managing officer and member of the company shall continue and may be enforced as if the company had not been dissolved.

(6) If a company or any member or creditor thereof feels aggrieved by the company having been struck off the register, the Court, on the application of the company or member or creditor, may, if satisfied that the company was at the time of the striking off carrying on business or in operation, or otherwise that it is just that the company be restored to the register, order the name of the company to be restored to the register, and thereupon the company shall be deemed to have continued in existence as if its name had not been struck off: and the Court may by the order give such directions and make such provisions as seem just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off.

(7) A letter or notice under this section may be addressed to the company at its registered office or, if no office has been registered, to the care of some director or officer of the company or, if there is no director or officer of the company whose name and address are known, to the Registrar of companies, or may be sent to each of the persons who subscribed the memorandum, addressed to him at the address mentioned in the memorandum.

PART VI.

REGISTRATION OFFICE AND FEES.

[S 243, Companies Act, 1908; s. 220, Indian Companies Act, 1882.]

Registration offices.

281. (1) For the purposes of the registration of companies under this Act, there shall be offices at such places as the Local Government thinks fit, and no company shall be registered except at an office within that part of British India in which, by the memorandum, the registered office of the company is declared to be established.

(2) The Local Government may appoint such Registrars, Assistant Registrars, clerks and servants as it thinks necessary for the registration of companies under this Act, and may make regulations with respect to their duties.

(3) The salaries of the persons appointed under this section shall be fixed by the Local Government.

(4) The Local Government may direct a seal or seals to be prepared for the authentication of documents required for or connected with the registration of companies.

(5) Any person may inspect the documents kept by the Registrar on payment of such fees as may be appointed by the Local Government, not exceeding one rupee for each inspection; and any person may require a certificate of the incorporation of any company, or a copy or extract of any other document or any part of any other document, to be certified by the Registrar on payment for the certificate, certified copy or extract, of such fees as the Local Government may appoint, not exceeding three rupees for a certificate of incorporation, and not exceeding two annas for each hundred words of such copy or extract.

(6) Whenever any act is by this Act directed to be done to or by the Registrar of companies, it shall, until the Local Government otherwise directs, be done to or by the existing Registrar of joint-stock companies or in his absence to or by such person as the Local Government may for the time being authorise; but, in the event of the Local Government altering the constitution of the existing registry offices or any of them, any such act shall be done to or by such officer and at such place with reference to the local situation of the registered offices of the companies to be registered as the Local Government may appoint.

[S 214, Companies Act, 1908; s. 49, Indian Companies Act, 1882 (part).]

Fees.

282. (1) There shall be paid to the Registrar in respect of the several matters mentioned in Table B in the First Schedule the several fees therein specified, or such smaller fees as the Governor General may from time to time direct.

(2) All fees paid to the Registrar in pursuance of this Act shall be accounted for to Government.

PART VII.

APPLICATION OF ACT TO COMPANIES FORMED AND REGISTERED UNDER FORMER COMPANIES ACTS.

[S 245, Companies Act, 1908; s. 237, Indian Companies Act, 1882.]

Application of Act to companies formed under former Companies Acts.

283. In the application of this Act to existing companies, it shall apply in the same manner in the case of a limited company, other than a company limited by guarantee, as if the company had been formed and registered under this Act as a company limited by shares; in the case of a company limited by guarantee, as if the company had been formed and registered under this Act as a company limited by guarantee; and, in the case of a company other than a limited company, as if the company had been formed and registered under this Act as an unlimited company:

Provided that—

(1) nothing in Table A in the First Schedule shall apply to a company formed and registered under Act XIX of 1857 or Act VII of 1860 or either of them, or under the Indian Companies Act, 1866, or the Indian Companies Act, 1882; X of 1866. VI of 1882.

(2) reference, express or implied, to the date of registration shall be construed as a reference to the date at which the company was registered under Act No. XIX of 1857 and Act No. VII of 1860, or either of them, or under the Indian Companies Act, 1866, or the Indian Companies Act, 1882, as the case may be.

[S 246, Companies Act, 1908; s. 237, Indian Companies Act, 1882.]

Application of Act to companies registered under former Companies Acts.

284. This Act shall apply to every company registered but not formed under Act No. XIX of 1857 and Act No. VII of 1860 or either of them, or under the Indian Companies Act, 1866, or the Indian Companies Act, 1882, in the same manner as it is hereinafter in this Act declared to apply to companies registered but not formed under this Act:

Provided that reference, express or implied, to the date of registration shall be construed as a reference to the date at which the company was registered under the said Acts or any of them.

Mode of transferring.

285. A company registered under Act XIX of 1857 and Act VII of 1860 or either of them may cause its shares to be transferred in manner hitherto in use, or in such other manner as the company may direct. [S. 248, Companies Act, 1908; s. 223, Indian Companies Act, 1882.]

PART VIII.

COMPANIES AUTHORISED TO REGISTER UNDER THIS ACT.

Companies capable of being registered.

286. (1) With the exceptions and subject to the provisions mentioned and contained in this section,— [S. 249, Companies Act, 1908, ss. 224, 225, Indian Companies Act, 1882.]

(i) any company consisting of seven or more members, which was in existence on the first day of May eighteen hundred and eighty-two, including any company registered under Act No. XIX of 1857 and Act No. VII of 1860 or either of them, and

(ii) any company formed after the date aforesaid, whether before or after the commencement of this Act, in pursuance of any Act of Parliament or Act of the Governor General in Council other than this Act, or of letters patent, or being otherwise duly constituted according to law, and consisting of seven or more members;

may at any time register under this Act as an unlimited company or as a company limited by shares, or as a company limited by guarantee; and the registration shall not be invalid by reason that it has taken place with a view to the company being wound up:

(2) Provided as follows:—

(*a*) a company having the liability of its members limited by Act of Parliament or Act of the Governor General in Council or by letters patent, and not being a joint stock company as hereinafter defined, shall not register in pursuance of this section;

(*b*) a company having the liability of its members limited by Act of Parliament or Act of the Governor General in Council or by letters patent shall not register in pursuance of this section as an unlimited company or as a company limited by guarantee;

(*c*) a company that is not a joint stock company as hereinafter defined shall not register in pursuance of this section as a company limited by shares;

(*d*) a company shall not register in pursuance of this section without the assent of a majority of such of its members as are present in person or by proxy (in cases where proxies are allowed by the articles) at a general meeting summoned for the purpose;

(*e*) where a company not having the liability of its members limited by Act of Parliament or Act of the Governor General in Council or by letters patent is about to register as a limited company, the majority required to assent as aforesaid shall consist of not less than three-fourths of the members present in person or by proxy at the meeting;

(*f*) where a company is about to register as a company limited by guarantee, the assent to its being so registered shall be accompanied by a resolution declaring that each member undertakes to contribute to the assets of the company, in the event of its being wound up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceased to be a member, and of the costs and expenses of winding-up, and for the adjustment of the rights of the contributories among themselves such amount as may be required not exceeding a specified amount.

(3) In computing any majority under this section when a poll is demanded, regard shall be had to the number of votes to which each member is entitled according to the articles.

(4) A company registered under the Indian Companies Act, 1882, shall not be registered in pursuance of this section. VI of 1882.

Definition of joint-stock company.

287. For the purposes of this part so far as it relates to registration of companies as companies limited by shares, a joint-stock company means a company having a permanent paid-up or nominal share capital of fixed amount divided into shares, also of fixed amount, or held and transferable as stock, or divided and held partly in one way and partly in the other, and formed on the principle of having for its members the holders of those shares or that stock, and no other persons; and such a company, when registered with limited liability under this Act, shall be deemed to be a company limited by shares. [S. 250, Companies Act, 1908, s. 226, Indian Companies Act, 1882.]

Requirements for registration by joint-stock companies.

288. Before the registration in pursuance of this part of a joint-stock company there shall be delivered to the Registrar the following documents (that is to say):— [S. 252, Companies Act, 1908, ss. 227, 249, Indian Companies Act, 1882.]

(1) a list showing the names, addresses and occupations of all persons who on a day named in the list, not being more than six clear days before the day of registration, were members of the company, with the addition of the shares or stock held by them respectively, distinguishing, in cases where the shares are numbered, each share by its number;

(2) a copy of any Act of Parliament, Act of the Governor General in Council, royal charter, letters patent, deed of settlement, contract of co-partnery or other instrument constituting or regulating the company; and

(3) if the company is intended to be registered as a limited company, a statement specifying the following particulars (that is to say):—

(*a*) the nominal share capital of the company and the number of shares into which it is divided or the amount of stock of which it consists;

(*b*) the number of shares taken and the amount paid on each share;

(*c*) the name of the company, with the addition of the word "limited" as the last word thereof; and

(*d*) in the case of a company intended to be registered as a company limited by guarantee, the resolution declaring the amount of the guarantee.

[S. 284, Companies Act, 1908; s. 228, Indian Companies Act, 1882.]

Requirements for registration by other than joint-stock companies.

289. Before the registration in pursuance of this Part of any company not being a joint-stock company, there shall be delivered to the Registrar—

(1) a list showing the names, addresses and occupations of the directors or other managers (if any) of the company; and

(2) a copy of any Act of Parliament, Act of the Governor General in Council, letters patent, deed of settlement, contract of co-partnary or other instrument constituting or regulating the company; and

(3) in the case of a company intended to be registered as a company limited by guarantee, a copy of the resolution declaring the amount of the guarantee.

[S. 284, Companies Act, 1908; s. 230, Indian Companies Act, 1882.]

Authentication of statement of existing companies.

290. The list of members and directors and any other particulars relating to the company required to be delivered to the Registrar shall be verified by declaration of any two or more directors or other principal officers of the company made before a Justice of the Peace or a District Judge.

[S. 285, Companies Act, 1908; s. 231, Indian Companies Act, 1882.]

Registrar may require evidence as to nature of company.

291. The Registrar may require such evidence as he thinks necessary for the purpose of satisfying himself whether any company proposing to be registered is or is not a joint-stock company as hereinbefore defined.

[S. 286, Companies Act, 1908; s. 234, Indian Companies Act, 1882.]

On registration of banking company with limited liability, notice to be given to customers.

292. (1) Where a banking company which was in existence on the first day of May eighteen hundred and eighty-two proposes to register as a limited company, it shall, at least thirty days before so registering, give notice of its intention so to register to every person who has a banking account with the company, either by delivery of the notice to him, or by posting it to him at, or delivering it at, his last known address.

(2) If the company omits to give the notice required by this section, then as between the company and the person for the time being interested in the account in respect of which the notice ought to have been given, and so far as respects the account down to the time at which notice is given, but not further or otherwise, the certificate of registration with limited liability shall have no operation.

[S. 287, Companies Act, 1908; s. 233, Indian Companies Act, 1882.]

Exemption of certain companies from payment of fees.

293. No fees shall be charged in respect of the registration in pursuance of this Part of a company if it is not registered as a limited company, or if before its registration as a limited company the liability of the shareholders was limited by some Act of Parliament or Act of the Governor General in Council or by letters patent.

[S. 288, Companies Act, 1908; s. 236, Indian Companies Act, 1882.]

Addition of "Limited" to name.

294. When a company registers in pursuance of this Part with limited liability, the word "limited" shall form and be registered as part of its name.

[S. 289, Companies Act, 1908; s. 235, Indian Companies Act, 1882.]

Certificate of registration of existing companies.

295. On compliance with the requirements of this Part with respect to registration, and on payment of such fees, if any, as are payable under Table B in the First Schedule, the Registrar shall certify under his hand that the company applying for registration is incorporated as a company under this Act, and in the case of a limited company that it is limited, and thereupon the company shall be incorporated, and shall have perpetual succession and a common seal.

[S. 290, Companies Act, 1908; s. 237, Indian Companies Act, 1882.]

Vesting of property on registration.

296. All property, moveable and immoveable, including all interests and rights in, to and out of property, moveable and immoveable, and including obligations and actionable claims as may belong to or be vested in a company at the date of its registration, in pursuance of this Part, shall, on registration, pass to and vest in the company as incorporated under this Act for all the estate and interest of the company thereon.

[S. 291, Companies Act, 1908; s. 238, Indian Companies Act, 1882.]

Saving of existing liabilities.

297. The registration of a company in pursuance of this Part shall not affect the rights or liabilities of the company in respect of any debt or obligation incurred or any contract entered into, by, to, with, or on behalf of, the company before registration.

[S. 292, Companies Act, 1908; s. 239, Indian Companies Act, 1882.]

Continuation of existing actions.

298. All suits and other legal proceedings which at the time of the registration of a company in pursuance of this Part are pending by or against the company, or the public officer or any member thereof, may be continued in the same manner as if the registration had not taken place; nevertheless execution shall not issue against the effects of any individual member of the company on any decree or order obtained in any such suit or proceeding; but, in the event of the property and effects of the company being insufficient to satisfy the decree or order, an order may be obtained for winding up the company.

[S. 293, Companies Act, 1908; s. 240, Indian Companies Act, 1882.]

Effect of registration under Act.

299. When a company is registered in pursuance of this Part—

(1) all provisions contained in any Act of Parliament, Act of the Governor General in Council, deed of settlement, contract of co-partnary, letters patent, or other instrument constituting or regulating the company, including, in the case of a company registered as a company limited by guarantee, the resolution declaring the amount of the guarantee, shall be deemed to be conditions and regulations of the company, in the same manner and with the same incidents as if so much thereof as would, if the company had been formed under this Act, have been required to be inserted in the memorandum, were contained in a registered memorandum, and the residue thereof were contained in registered articles;

(ii) all the provisions of this Act shall apply to the company and the members, contributaries and creditors thereof, in the same manner in all respects as if it had been formed under this Act, subject as follows (that is to say):—

(a) the regulations in Table A in the first schedule shall not apply unless adopted by special resolution;

(b) the provisions of this Act relating to the numbering of shares shall not apply to any joint-stock company whose shares are not numbered;

(c) subject to the provisions of this section, the company shall not have power to alter any provision contained in any Act of Parliament or Act of the Governor General in Council relating to the company;

(d) subject to the provisions of this section, the company shall not have power, without the sanction of the Governor General in Council, to alter any provision contained in any letters patent relating to the company;

(e) the company shall not have power to alter any provision contained in a royal charter or letters patent with respect to the objects of the company;

(f) in the event of the company being wound up, every person shall be a contributary, in respect of the debts and liabilities of the company contracted before registration, who is liable to pay or contribute to the payment of any debt or liability of the company contracted before registration, or to pay or contribute to the payment of any sum for the adjustment of the rights of the members among themselves in respect of any such debt or liability; or to pay or contribute to the payment of the costs and expenses of winding-up the company, so far as relates to such debts or liabilities as aforesaid; and every contributary shall be liable to contribute to the assets of the company, in the course of the winding-up, all sums due from him in respect of any such liability as aforesaid; and in the event of the death or insolvency of any contributary, the provisions of this Act with respect to the representatives, heirs and devisees of deceased contributaries, and with reference to the assignees of insolvent contributaries, shall apply;

(iii) the provisions of this Act with respect to—

(a) the registration of an unlimited company as limited;

(b) the powers of an unlimited company on registration as a limited company to increase the nominal amount of its share capital and to provide that a portion of its share capital shall not be capable of being called up except in the event of winding-up;

(c) the power of a limited company to determine that a portion of its share capital shall not be capable of being called up except in the event of winding-up;

shall apply notwithstanding any provisions contained in any Act of Parliament, Act of the Governor General in Council, royal charter, deed of settlement, contract of co-partnery, letters patent or other instrument constituting or regulating the company;

(iv) nothing in this section shall authorise the company to alter any such provisions contained in any deed of settlement, contract of co-partnery, letters patent or other instrument constituting or regulating the company, as would, if the company had originally been formed under this Act, have been required to be contained in the memorandum and are not authorised to be altered by this Act;

(v) nothing in this Act shall derogate from any lawful power of altering its constitution or regulations which may by virtue of any Act of Parliament, Act of the Governor General in Council, deed of settlement, contract of co-partnery, letters patent or other instrument constituting or regulating the company, be vested in the company.

Power to substitute memorandum and articles for deed of settlement.

300. (1) Subject to the provisions of this section, a company registered in pursuance of this Part may by special resolution alter the form of its constitution by substituting a memorandum and articles for a deed of settlement. [S. 233, Companies Act, 1908, *Cf.* s. 4, *et seq.*, Act XII of 1895.]

(2) The provisions of this Act with respect to confirmation by the Court and registration of an alteration of the objects of a company shall so far as applicable apply to an alteration under this section with the following modifications:—

(a) there shall be substituted for the printed copy of the altered memorandum required to be delivered to the Registrar a printed copy of the substituted memorandum and articles; and,

(b) on the registration of the alteration being certified by the Registrar, the substituted memorandum and articles shall apply to the company in the same manner as if it were a company registered under this Act with that memorandum and those articles, and the company's deed of settlement shall cease to apply to the company.

(3) An alteration under this section may be made either with or without any alteration of the objects of the company under this Act.

(4) In this section the expression "deed of settlement" includes any contract of co-partnery or other instrument constituting or regulating the company, not being an Act of Parliament, an Act of the Governor General in Council, a royal charter or letters patent.

Power of Court to stay or restrain proceedings.

301. The provisions of this Act with respect to staying and restraining suits and legal proceedings against a company at any time after the presentation of a petition for winding-up and before the making of a winding-up order shall, in the case of a company registered in pursuance of this Part, where the application to stay or restrain is by a creditor, extend to suits and legal proceedings against any contributory of the company. [S. 235, Companies Act, 1908, s. 241, Indian Companies Act, 1882.]

Actions stayed on winding-up order.

302. Where an order has been made for winding-up a company registered in pursuance of this Part, no suit or other legal proceeding shall be commenced or proceeded with against the company or any contributory of the company in respect of any debt of the company, except by leave of the Court, and subject to such terms as the Court may impose. [S. 236, Companies Act, 1908, s. 242, Indian Companies Act, 1882.]

PART IX.

WINDING-UP OF UNREGISTERED COMPANIES.

[S. 267, Companies Act, 1908, s. 248, Indian Companies Act, 1882.]

Meaning of unregistered company.

303. For the purposes of this Part, the expression "unregistered company" shall not include a railway company incorporated by Act of Parliament or by an Act of the Governor General in Council nor a company registered under the Indian Companies Act, 1866, or under any Act repealed thereby, or under the Indian Companies Act, 1882, or under this Act, but, save as aforesaid, shall include any partnership, association or company consisting of more than seven members X of 1866. VI of 1882.

[S. 268 Companies Act 1908, s. 249, Indian Companies Act, 1882.]

Winding-up of unregistered companies.

304. (1) Subject to the provisions of this Part, any unregistered company may be wound up under this Act, and all the provisions of this Act with respect to winding-up shall apply to an unregistered company, with the following exceptions and additions:—

(i) an unregistered company shall, for the purpose of determining the Court having jurisdiction in the matter of the winding-up, be deemed to be registered in that Part of British India where its principal place of business is situate or, if it has a principal place of business situate in more than one part of British India, then in each part of British India where it has a principal place of business; and the principal place of business situate in that part of British India in which proceedings are being instituted shall, for all the purposes of the winding-up, be deemed to be the registered office of the company;

(ii) no unregistered company shall be wound-up under this Act voluntarily or subject to supervision;

(iii) the circumstances in which an unregistered company may be wound-up are as follows (that is to say):—

(a) if the company is dissolved, or has ceased to carry on business or is carrying on business only for the purpose of winding-up its affairs;

(b) if the company is unable to pay its debts;

(c) if the Court is of opinion that it is just and equitable that the company should be wound up;

(iv) an unregistered company shall, for the purposes of this Act, be deemed to be unable to pay its debts—

(a) if a creditor, by assignment or otherwise, to whom the company is indebted in a sum exceeding five hundred rupees then due, has served on the company, by leaving at its principal place of business, or by delivering to the secretary, or some director, manager or principal officer of the company, or by otherwise serving in such manner as the Court may approve or direct, a demand under his hand requiring the company to pay the sum so due, and the company has for three weeks after the service of the demand neglected to pay the sum, or to secure or compound for it to the satisfaction of the creditor;

(b) if any suit or other legal proceeding has been instituted against any member for any debt or demand due or claimed to be due, from the company or from him in his character of member, and notice in writing of the institution of the suit or other legal proceeding having been served on the company by leaving the same at its principal place of business or by delivering it to the secretary, or some director, manager or principal officer of the company or by otherwise serving the same in such manner as the Court may approve or direct, the company has not within ten days after service of the notice paid, secured or compounded for the debt or demand, or procured the suit or other legal proceeding to be stayed, or indemnified the defendant to his reasonable satisfaction against the suit or other legal proceeding, and against all costs, damages and expenses to be incurred by him by reason of the same;

(c) if execution or other process issued on a decree or order obtained in any Court in favour of a creditor against the company, or any member thereof as such, or any person authorised to be sued as nominal defendant on behalf of the company, is returned unsatisfied;

(d) if it is otherwise proved to the satisfaction of the Court that the company is unable to pay its debts.

(2) Nothing in this Part shall affect the operation of any enactment which provides for any partnership, association or company being wound up, or being wound up as a company or as an unregistered company, under any enactment repealed by this Act, except that references in any such first-mentioned enactment to any such repealed enactment shall be read as references to the corresponding provision (if any) of this Act.

[S. 269, Companies Act, 1908, s. 241, Indian Companies Act, 1882.]

Contributories in winding-up of unregistered companies.

305. (1) In the event of an unregistered company being wound-up, every person shall be deemed to be a contributory who is liable to pay or contribute to the payment of any debt or liability of the company, or to pay or contribute to the payment of any sum for the adjustment of the rights of the members among themselves, or to pay or contribute to the payment of the costs and expenses of winding-up the company, and every contributory shall be liable to contribute to the assets of the company all sums due from him in respect of any such liability as aforesaid.

(2) In the event of the death or insolvency of any contributory, the provisions of this Act with respect to the representatives, heirs and devisees of deceased contributories, and to the assignees of insolvent contributories shall apply.

[S. 270, Companies Act, 1908, s. 242, Indian Companies Act, 1882.]

Power to stay or restrain proceedings.

306. The provisions of this Act with respect to staying and restraining suits and legal proceedings against a company at any time after the presentation of a petition for winding-up and before the making of a winding-up order shall, in the case of an unregistered company, where the application to stay or restrain is by a creditor, extend to suits and legal proceedings against any contributory of the company.

Actions stayed on winding-up order.

307. Where an order has been made for winding-up an unregistered company, no suit or other legal proceeding shall be proceeded with or commenced against any contributory of the company in respect of any debt of the company, except by leave of the Court, and subject to such terms as the Court may impose. [S. 271, Companies Act, 1908; s. 244, Indian Companies Act, 1882.]

Directions as to property in certain cases.

308. If an unregistered company has an power to sue and be sued in a common name, or if for any reason it appears expedient, the Court may by the winding-up order, or by any subsequent order, direct that all or any part of the property, movable or immovable, including all interests and rights in, to and out of property, movable and immovable, and including obligations and actionable claims as may belong to the company or to trustees on its behalf, is to vest in the official liquidator by his official name, and thereupon the property or the part thereof specified in the order shall vest accordingly; and the official liquidator may, after giving such indemnity (if any) as the Court may direct, bring or defend in his official name any action or other legal proceeding relating to that property, or necessary to be brought or defended for the purposes of effectually winding-up the company and recovering its property. [S. 272, Companies Act, 1908; s. 247, Indian Companies Act, 1882.]

Provisions of this Part cumulative.

309. The provisions of this Part with respect to unregistered companies shall be in addition to and not in restriction of any provisions hereinafter in this Act contained with respect to winding-up companies by the Court, and the Court or official liquidator may exercise any powers or do any act in the case of unregistered companies which might be exercised or done by it or him in winding-up companies formed and registered under this Act; but an unregistered company shall not, except in the event of its being wound-up, be deemed to be a company under this Act, and then only to the extent provided by this Part. [S. 273, Companies Act, 1908; s. 248, Indian Companies Act, 1882.]

PART X.

COMPANIES ESTABLISHED OUTSIDE BRITISH INDIA.

Requirements as to companies established outside British India.

310. (1) Every company incorporated outside British India which establishes a place of business in British India shall, within one month from the establishment of the place of business, file with the Registrar of companies in that part of British India in which such place of business is situated,— [S. 276, Companies Act, 1908.]

(a) a certified copy of the charter, statutes or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof;

(b) a list of the directors of the company;

(c) the names and addresses of some one or more persons resident in British India authorised to accept on behalf of the company service of process and any notice required to be served on the company;

and, in the event of any alteration being made in any such instrument or in the directors or in the names or addresses of any such persons as aforesaid, the company shall, within the prescribed time, file with the Registrar a notice of the alteration.

(2) Any process or notice required to be served on the company shall be sufficiently served, if addressed to any person whose name has been so filed as aforesaid and left at or sent by post to the address which has been so filed.

(3) Every company to which this section applies shall in every year file with the Registrar such a statement in the form of a balance-sheet as would, if it were a company formed and registered under this Act and having a share capital, be required under this Act to be included in the annual summary.

(4) Every company to which this section applies and which uses the word "Limited" as part of its name, shall—

(a) in every prospectus inviting subscriptions for its shares or debentures in British India state the country in which the company is incorporated; and

(b) conspicuously exhibit on every place where it carries on business in British India the name of the company and the country in which the company is incorporated in letters easily legible in the English language, and also, if any place where it carries on business is beyond the local limits of the ordinary original civil jurisdiction of a High Court, in one of the vernacular languages used in that place; and

(c) have the name of the company and of the country in which the company is incorporated mentioned in legible characters in all bill-heads and letter paper, and in the English language in all notices, advertisements and other official publications of the company.

(5) If any company to which this section applies fails to comply with any of the requirements of this section, the company, and every officer or agent of the company, shall be liable to a fine not exceeding five hundred rupees or, in the case of a continuing offence, fifty rupees for every day during which the default continues.

(6) For the purposes of this section—

(a) the expression "certified" means certified in the prescribed manner to be a true copy or a correct translation;

(b) the expression "place of business" includes a share transfer or share registration office;

(c) the expression "director" includes any person occupying the position of director, by whatever name called; and

(d) the expression "prospectus" means any prospectus, notice, circular, advertisement or other invitation, offering to the public for subscription or purchase any shares or debentures of the company.

(7) There shall be paid to the Registrar for registering any document required by this section to be filed with him a fee of five rupees or such smaller fee as may be prescribed.

PART XI.

SUPPLEMENTAL.

Legal proceedings, offences, etc.

[S. 252, Indian Companies Act, 1882.]

Cognizance of offences.

311. (*1*) All offences under this Act may be tried by any Magistrate of the first class, unless the period of imprisonment to which the offender is liable exceeds that which such Magistrate is competent to award under the law for the time being in force in the place in which he is employed. When the period of imprisonment provided by this Act exceeds the period that may be awarded by such Magistrate, the offender shall be committed for trial before the Court of Session.

Punishment of offences committed within Presidency-towns.

(*2*) If any offence which by this Act is declared to be punishable by fine only is committed by any person within the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William, Madras and Bombay, such offence shall be punishable upon summary conviction by any Presidency Magistrate of the place at which such Court is held

[S. 277, Companies Act, 1908.]

Applications of fines.

312. The Court imposing any fine under this Act may direct that the whole or any part thereof be applied in or towards payment of the costs of the proceedings, or in or towards the rewarding the person on whose information or at whose suit the fine is recovered.

[S 278, Companies Act, 1908; s. 93, Indian Companies Act, 1882.]

Costs in actions by certain limited companies.

313. Where a limited company is plaintiff in any suit or other legal proceeding, any Judge having jurisdiction in the matter may, if it appears that there is reason to believe that the company will be unable to pay the costs of the defendant if successful in his defence, require sufficient security to be given for those costs, and may stay all proceedings until the security is given.

[S. 279, Companies Act, 1908.]

Power of Court to grant relief in certain cases.

314. If in any proceeding against a director of a company for negligence or breach of trust it appears to the Court hearing the case that the director or person is or may be liable in respect of the negligence or breach of trust, but has acted honestly and reasonably, and ought fairly to be excused for the negligence or breach of trust, that Court may relieve him, either wholly or partly, from his liability on such terms as the Court may think proper.

[S 281, Companies Act, 1908.]

Penalty for false statement.

315. Whoever in any return, report, certificate, balance-sheet or other document, required by or for the purposes of any of the provisions of this Act specified in the fourth Schedule, wilfully makes a statement false in any material particular, knowing it to be false, shall be punishable with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

[S 282; Companies Act, 1908.]

Penalty for improper use of word "Limited."

316. If any person or persons trade or carry on business under any name or title of which "Limited" is the last word, that person or those persons shall, unless duly incorporated with limited liability, be liable to a fine not exceeding fifty rupees for every day upon which that name or title has been used.

[S 287, Companies Act, 1908; s. 250, Indian Companies Act, 1882.]

Saving of pending proceedings for winding-up.

317. The provisions of this Act with respect to winding-up shall not apply to any company of which the winding-up has commenced before the commencement of this Act, but every such company shall be wound up in the same manner and with the same incidents as if this Act had not passed, and, for the purposes of the winding-up, the Indian Companies Act, 1882, shall be deemed to remain in full force. VI of 1882.

[S. 288, Companies Act, 1908, s. 251, Indian Companies Act, 1882.]

Saving of deeds.

318. Every conveyance, mortgage or other deed, made before the commencement of this Act in pursuance of any enactment hereby repealed, shall be of the same force as if this Act had not passed, and for the purposes of that deed the repealed enactment shall be deemed to remain in full force.

[S. 289, Companies Act, 1908, s. 220 (*1*), Indian Companies Act, 1882.]

Former registration offices, registrars, official receivers, etc., continued.

319. (*1*) The offices existing at the commencement of this Act for registration of joint stock companies shall be continued as if they had been established under this Act.

(*2*) Registers of companies kept in any such existing offices shall respectively be deemed part of the registers of companies to be kept under this Act.

(*3*) The existing Registrars, Assistant Registrars, officers, clerks and servants in those offices shall during the pleasure of the Local Government hold the offices and receive the salaries hitherto held and received by them, but subject to any regulations of the Local Government with regard to the execution of their duties

[S. 253, Companies Act, 1908.]

Saving for Life Assurance Companies Act, 1912.

320. Nothing in this Act shall affect the provisions of the Life Assurance Companies Act, 1912.

[S 255, Indian Companies Act, 1882.]

Construction of "Registrar of Joint-stock Companies" in Act XXI of 1860.

321. In sections 1 and 18 of Act No. XXI of 1860 (*for the registration of Literary, Scientific and Charitable Societies*), the words "Registrar of Joint Stock Companies" shall be construed to mean Registrar of Companies under this Act or any Act for the time being in force.

[S 256, Indian Companies Act, 1882.]

Act not to apply to Bank of Bengal, Madras or Bombay.

322. Save as provided in sections 213 and 214, nothing in this Act shall be deemed to apply to the Bank of Bengal, the Bank of Madras and the Bank of Bombay

[S 286, Companies Act, 1908; s. 2, Indian Companies Act, 1882.]

Repeal of Acts and Savings.

323. (*1*) The enactments mentioned in the Fifth Schedule are hereby repealed to the extent specified in the third column thereof:

Provided that—

(*1*) the repeal shall not affect—

(*a*) the incorporation of any company registered under any enactment hereby repealed; nor,

(b) Table B in the Schedule annexed to Act No. XIX of 1857, or any part thereof, so far as the same applies to any company existing at the commencement of this Act; nor

(c) Table A in the First Schedule annexed to the Indian Companies Act, 1882, or any part thereof so far as the same applies to any company existing at the commencement of this Act. VI of 1882.

(2) all fees directed, resolutions passed and other things duly done under any enactment hereby repealed, shall be deemed to have been directed, passed or done under this Act.

(3) The mention of particular matters in this section or in any other section of this Act shall not prejudice the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals. X of 1897.

SCHEDULES.

THE FIRST SCHEDULE.

(*See Sections* 2, 16, 17, 83, 299.)

TABLE A.

REGULATIONS FOR MANAGEMENT OF A COMPANY LIMITED BY SHARES.

Preliminary.

1. In these regulations, unless the context otherwise requires, expressions defined in the Indian Companies Act, 19 or any statutory modification thereof in force at the date at which these regulations become binding on the company, shall have the meanings so defined; and words importing the singular shall include the plural, and *vice versa*, and words importing the masculine gender shall include females, and words importing persons shall include bodies corporate. of 191

Business.

2. The directors shall have regard to the restrictions on the commencement of business imposed by section 107 of the Indian Companies Act, 19 if, and so far as, those restrictions are binding upon the company.

Shares.

3. Subject to the provisions, if any, in that behalf of the memorandum of association of the company, and without prejudice to any special rights previously conferred on the holders of existing shares in the company, any share in the company may be issued with such preferred, deferred or other special rights, or such restrictions, whether in regard to dividend, voting, return of share capital, or otherwise, as the company may from time to time by special resolution determine.

4. If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may be varied with the consent in writing of the holders of three-fourths of the issued shares of that class or with the sanction of an extraordinary resolution passed at a separate general meeting of the holders of the shares of the class. To every such separate general meeting the provisions of these regulations relating to general meetings shall *mutatis mutandis* apply, but so that the necessary quorum shall be two persons at least holding or representing by proxy one-third of the issued shares of the class.

5. No share shall be offered to the public for subscription except upon the terms that the amount payable on application shall be at least five per cent. of the nominal amount of the share; and the directors shall, as regards any allotment of shares, duly comply with such of the provisions of sections 105 and 108 of the Indian Companies Act, 19 as may be applicable thereto.

6. Every person whose name is entered as a member in the register of members shall, without payment, be entitled to a certificate under the common seal of the company specifying the share or shares held by him and the amount paid up thereon: Provided that in respect of a share or shares held jointly by several persons the company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint holders shall be sufficient delivery to all.

7. If a share certificate is defaced, lost or destroyed, it may be renewed on payment of such fee, if any, not exceeding eight annas, and on such terms, if any, as to evidence and indemnity as the directors think fit.

8. No part of the funds of the company shall be employed in the purchase of, or in loans upon the security of, the company's shares.

Lien.

9. The company shall have a lien on every share (not being a fully-paid share) for all moneys (whether presently payable or not) called or payable at a fixed time in respect of that share; and the company shall also have a lien on all shares (other than fully-paid shares) standing registered in the name of a single person, for all moneys presently payable by him or his estate to the company; but the directors may at any time declare any share to be wholly or in part exempt from the provisions of this clause. The company's lien, if any, on a share shall extend to all dividends payable thereon.

10. The company may sell, in such manner as the director thinks fit, any shares on which the company has a lien, but no sale shall be made unless some sum in respect of which the lien exists is presently payable, nor until the expiration of fourteen days after a notice in writing, stating and demanding payment of such part of amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share, or the person entitled by reason of his death or insolvency to the share.

11. The proceeds of the sale shall be applied in payment of such part of the amount in respect of which the lien exists as is presently payable, and the residue shall (subject to a like lien for sums not presently payable as existed upon the shares prior to the sale) be paid to the person entitled to the shares at the date of the sale. The purchaser shall be registered as the holder of the shares, and he shall not be bound to see to the application of the purchase-money, nor shall his title to the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.

Calls on Shares.

12. The directors may from time to time make calls upon the members in respect of any moneys unpaid on their shares, provided that no call shall exceed one-fourth of the nominal amount of the share, or be payable at less than one month from the last call; and each member shall (subject to receiving at least fourteen days' notice specifying the time or times of payment) pay to the company at the time or times so specified the amount called on his shares.

13. The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.

14. If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest upon the sum at the rate of five per cent. per annum from the day appointed for the payment thereof to the time of the actual payment, but the directors shall be at liberty to waive payment of that interest wholly or in part.

15. The provisions of these regulations as to payment of interest shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the amount of the share, or by way of premium, as if the same had become payable by virtue of a call duly made and notified.

16. The directors may make arrangements on the issue of shares for a difference between the holders in the amount of calls to be paid and in the times of payment

17. The directors may, if they think fit, receive from any member willing to advance the same all or any part of the moneys uncalled and unpaid upon any shares held by him; and upon all or any of the moneys so advanced may (until the same would, but for such advance, become presently payable) pay interest at such rate (not exceeding, without the sanction of the company in general meeting, six per cent.) as may be agreed upon between the member paying the sum in advance and the directors.

Transfer and transmission of shares.

18. The instrument of transfer of any share in the company shall be executed both by the transferor and transferee, and the transferor shall be deemed to remain holder of the share until the name of the transferee is entered in the register of members in respect thereof.

19. Shares in the company shall be transferred in the following form, or in any usual or common form which the directors shall approve:

I, A B of , in consideration of the sum of rupees paid to me by *C D* of (hereinafter called "the said transferee"), do hereby transfer to the said transferee the share [*or* shares] numbered in the undertaking called the Company, Limited, to hold unto the said transferee, his executors, administrators and assigns, subject to the several conditions on which I held the same at the time of the execution thereof, and I, the said transferee, do hereby agree to take the said share [*or* shares] subject to the conditions aforesaid. As witness our hands the day of

Witness to the signatures of, etc

20. The directors may decline to register any transfer of shares, not being fully-paid shares, to a person of whom they do not approve, and may also decline to register any transfer of shares on which the company has a lien. The directors may also suspend the registration of transfers during the fourteen days immediately preceding the ordinary general meeting in each year. The directors may decline to recognise any instrument of transfer unless—

(a) a fee not exceeding two rupees is paid to the company in respect thereof; and

(b) the instrument of transfer is accompanied by the certificate of the shares to which it relates, and such other evidence as the directors may reasonably require to show the right of the transferor to make the transfer.

21. The executors or administrators of a deceased sole holder of a share shall be the only persons recognised by the company as having any title to the share. In the case of a share registered in the names of two or more holders, the survivors or survivor, or the executors or administrators of the deceased survivor, shall be the only persons recognised by the company as having any title to the share.

22. Any person becoming entitled to a share in consequence of the death or insolvency of a member shall, upon such evidence being produced as may from time to time be required by the directors, have the right, either to be registered as a member in respect of the share or, instead of being registered himself, to make such transfer of the share as the deceased or insolvent person could have made; but the directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the share by the deceased or insolvent person before the death or insolvency.

23. A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company.

Forfeiture of shares.

24. If a member fails to pay any call or instalment of a call on the day appointed for payment thereof, the directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued.

25. The notice shall name a further day (not earlier than the expiration of fourteen days, from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed the shares in respect of which the call was made will be liable to be forfeited.

26. If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the directors to that effect.

27. A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the directors think fit.

28. A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding, remain liable to pay to the company all moneys which, at the date of forfeiture, were presently payable by him to the company in respect of the shares, but his liability shall cease if and when the company receive payment in full of the nominal amount of the shares.

29. A declaration in writing made before a Justice of the Peace or District Judge that the declarant is a director of the company, and that a share in the company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share, and that declaration, and the receipt of the company for the consideration, if any, given for the share on the sale or disposition thereof shall constitute a good title to the share, and the person to whom the share is sold or disposed of shall be registered as the holder of the share and shall not be bound to see to the application of the purchase-money (if any) nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.

30. The provisions of these regulations as to forfeiture shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the amount of the share, or by way of premium, as if the same had been payable by virtue of a call duly made and notified.

Conversion of shares into stock.

31. The directors may, with the sanction of the company previously given in general meeting, convert any paid-up shares into stock, and may with the like sanction reconvert any stock into paid-up shares of any denomination.

32. The holders of stock may transfer the same, or any part thereof, in the same manner, and subject to the same regulations, as, and subject to which, the shares from which the stock arose might previously to conversion have been transferred, or as near thereto as circumstances admit; but the directors may from time to time fix the minimum amount of stock transferable, and restrict or forbid the transfer of fractions of that minimum, but the minimum shall not exceed the nominal amount of the shares from which the stock arose.

33. The holders of stock shall, according to the amount of the stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the company, and other matters, as if they held the shares from which the stock arose, but no such privilege or advantage (except participation in the dividends and profits of the company) shall be conferred by any such aliquot part of stock as would not, if existing in shares, have conferred that privilege or advantage.

34. Such of the regulations of the company (other than those relating to share-warrants), as are applicable to paid-up shares shall apply to stock and the words "share" and "shareholder" therein shall include "stock" and "stockholder."

Share-warrants.

35. The company may issue share-warrants, and accordingly the directors may in their discretion, with respect to any share which is fully paid up, on application in writing signed by the person registered as holder of the share, and authenticated by such evidence (if any) as the directors may from time to time require as to the identity of the person signing the request, and on receiving the certificate (if any) of the share, and the amount of the stamp-duty on the warrant and such fee as the directors may from time to time require, issue under the company's seal a warrant, duly stamped, stating that the bearer of the warrant is entitled to the shares therein specified, and may provide by coupons or otherwise for the payment of dividends, or other moneys, on the shares included in the warrant.

36. A share-warrant shall entitle the bearer to the shares included in it, and the share shall be transferred by the delivery of the share-warrant, and the provisions of the regulations of the company with respect to transfer and transmission of shares shall not apply thereto.

37. The bearer of a share-warrant shall, on surrender of the warrant to the company for cancellation, and on payment of such sum as the directors may from time to time prescribe, be entitled to have his name entered as a member in the register of members in respect of the shares included in the warrant.

38. The bearer of a share-warrant may at any time deposit the warrant at the office of the company, and so long as the warrant remains so deposited the depositor shall have the same right of signing a requisition for calling a meeting of the company, and of attending and voting and exercising the other privileges of a member at any meeting held after the expiration of two clear days from the time of deposit, as if his name were inserted in the register of members as the holder of the shares included in the deposited warrant. Not more than one person shall be recognised as depositor of the share-warrant. The company shall, on two days' written notice, return the deposited share-warrant to the depositor.

39. Subject as herein otherwise expressly provided, no person shall, as bearer of a share-warrant, sign a requisition for calling a meeting of the company, or attend, or vote or exercise any other privilege of a member at a meeting of the company, or be entitled to receive any notice from the

company; but the bearer of a share-warrant shall be entitled in all other respects to the same privileges and advantages as if he were named in the register of members as the holder of the shares included in the warrant, and he shall be a member of the company.

40. The directors may from time to time make rules as to the terms on which (if they shall think fit) a new share-warrant or coupon may be issued by way of renewal in case of defacement, loss or destruction.

Alteration of Capital

41. The directors may, with the sanction of an extraordinary resolution of the company, increase the share capital by such sum, to be divided into shares of such amount, as the resolution shall prescribe.

42. Subject to any direction to the contrary that may be given by the resolution sanctioning the increase of share capital, all new shares shall, before issue, be offered to such persons as at the date of the offer are entitled to receive notices from the company of general meetings in proportion, as nearly as the circumstances admit, to the amount of the existing shares to which they are entitled. The offer shall be made by notice specifying the number of shares offered, and limiting a time within which the offer, if not accepted, will be deemed to be declined, and after the expiration of that time, or on the receipt of an intimation from the person to whom the offer is made that he declines to accept the shares offered, the directors may dispose of the same in such manner as they think most beneficial to the company. The directors may likewise so dispose of any new shares which (by reason of the ratio which the new shares bear to shares held by persons entitled to an offer of new shares) cannot, in the opinion of the directors, be conveniently offered under this article.

43. The new shares shall be subject to the same provisions with reference to the payment of calls, lien, transfer, transmission, forfeiture and otherwise as the shares in the original share capital.

44. The company may, by special resolution,—

(*a*) consolidate and divide its share capital into shares of larger amount than its existing shares;

(*b*) by sub-division of its existing shares or any of them, divide the whole or any part of its share capital into shares of smaller amount than is fixed by the memorandum of association, subject, nevertheless, to the provisions of paragraph (*d*) of sub-section (1) of section 49 of the Indian Companies Act, 19 ;

(*c*) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person;

(*d*) reduce its share capital in any manner and with, and subject to, any incident authorised, and consent required, by law.

General Meetings.

45. The statutory general meeting of the company shall be held within the period required by section 81 of the Indian Companies Act, 19 .

46. A general meeting shall be held once in every year at such time (not being more than fifteen months after the holding of the last preceding general meeting) and place as may be prescribed by the company in general meeting, or, in default, at such time in the month following that in which the anniversary of the company's incorporation occurs, and at such place as the directors shall appoint. In default of a general meeting being so held, a general meeting shall be held in the month next following, and may be convened by any two members in the same manner as nearly as possible as that in which meetings are to be convened by the directors.

47. The above-mentioned general meetings shall be called ordinary meetings; all other general meetings shall be called extraordinary.

48. The directors may, whenever they think fit, convene an extraordinary general meeting, and extraordinary general meetings shall also be convened on such requisition, or in default, may be convened by such requisitionists, as provided by section of the Indian Companies Act, 19 . If at any time there are not within British India sufficient directors capable of acting to form a quorum, any director or any two members of the company may convene an extraordinary general meeting in the same manner as nearly as possible as that in which meetings may be convened by the directors.

Proceedings at General Meeting.

49. Seven days' notice at the least (exclusive of the day on which the notice is served or deemed to be served but inclusive of the day for which notice is given) specifying the place, the day and the hour of meeting and, in case of special business, the general nature of that business shall be given in manner hereinafter mentioned, or in such other manner, if any, as may be prescribed by the company in general meeting, to such persons as are, under the regulations of the company, entitled to receive such notices from the company; but the non-receipt of the notice by any member shall not invalidate the proceedings at any general meeting.

50. All business shall be deemed special that is transacted at an extraordinary meeting and all that is transacted at an ordinary meeting with the exception of sanctioning a dividend, the consideration of the accounts, balance-sheets and the ordinary report of the directors and auditors, the election of directors and other officers in the place of those retiring by rotation, and the fixing of the remuneration of the auditors.

51. No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business; save as herein otherwise provided, three members personally present shall be a quorum.

52. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting, if convened upon the requisition of members, shall be dissolved; in any other case it shall stand adjourned to the same day in the next week at the same time and place, and, if at the adjourned meeting a quorum is not present within half an hour from the time appointed for the meeting, the members present shall be a quorum.

53. The chairman, if any, of the board of directors shall preside as chairman at every general meeting of the company.

54. If there is no such chairman or if at any meeting he is not present within fifteen minutes after the time appointed for holding the meeting or is unwilling to act as chairman, the members present shall choose some one of their number to be chairman.

55. The chairman may, with the consent of any meeting at which a quorum is present (and shall if so directed by the meeting), adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a meeting is adjourned for ten days or more, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid, it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

56. At any general meeting a resolution put to the vote of the meeting shall be decided on a show of hands, unless a poll is (before or on the declaration of the result of the show of hands) demanded by at least three members, and, unless a poll is so demanded, a declaration by the chairman that a resolution has, on a show of hands, been carried, or carried unanimously, or by a particular majority, or lost, and an entry to that effect in the book of the proceedings of the company, shall be conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of, or against, that resolution.

57. If a poll is duly demanded, it shall be taken in such manner as the chairman directs, and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.

58. In the case of an equality of votes, whether on a show of hands or on a poll the chairman of the meeting at which the show of hands takes place or at which the poll is demanded shall be entitled to a second or casting vote.

59. A poll demanded on the election of a chairman or on a question of adjournment shall be taken forthwith. A poll demanded on any other question shall be taken at such time as the chairman of the meeting directs.

Votes of Members.

60. On a show of hands every member present in person shall have one vote. On a poll every member shall have one vote for each share of which he is the holder.

61. In the case of joint holders the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders; and for this purpose seniority shall be determined by the order in which the names stand in the register of members.

62. A member of unsound mind, or in respect of whom an order has been made by any Court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other legal guardian and any such committee or guardian may, on a poll, vote by proxy.

63. No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the company have been paid.

64. On a poll votes may be given either personally or by proxy: Provided that no company shall vote by proxy as long as a resolution of its directors in accordance with the provisions of section 84 of the Indian Companies Act, 19 , is in force.

65. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation, either under the common seal, or under the hand of an officer or attorney so authorised. No person shall act as a proxy unless either he is entitled on his own behalf to be present and vote at the meeting at which he acts as proxy, or he has been appointed to act at that meeting as proxy for a corporation.

66. The instrument appointing a proxy and the power-of-attorney or other authority (if any), under which it is signed or a notarially certified copy of that power or authority shall be deposited at the registered office of the company not less than seventy-two hours before the time for holding the meeting at which the person named in the instrument proposes to vote, and in default the instrument of proxy shall not be treated as valid.

67. An instrument appointing a proxy may be in the following form, or in any other form which the directors shall approve:—

Company, Limited.

"I of in the district of , being a member of the Company, Limited, hereby appoint of as my proxy to vote for me and on my behalf at the [ordinary or extraordinary, *as the case may be*] general meeting of the company to be held on the day of and at any adjournment thereof." Signed this day of

Directors.

68. The number of the directors and the names of the first directors shall be determined in writing by a majority of the subscribers of the memorandum of association.

69. The remuneration of the directors shall from time to time be determined by the company in general meeting.

70. The qualification of a director shall be the holding of at least one share in the company and it shall be his duty to comply with the provisions of section 89 of the Indian Companies Act, 19 .

Powers and duties of Directors.

71. The business of the company shall be managed by the directors, who may pay all expenses incurred in getting up and registering the company, and may exercise all such powers of the company as are not, by the Indian Companies Act, 19 , or any statutory modification thereof for the time being in force, or by these articles, required to be exercised by the company in general meeting, subject nevertheless to any regulation, of these articles, to the provisions of the said Act, and to such regulations being not inconsistent with the aforesaid regulations or provisions, as may be prescribed by the

company in general meeting; but no regulation made by the company in general meeting shall invalidate any prior act of the directors which would have been valid if that regulation had not been made.

72. The directors may from time to time appoint one or more of their body to the office of managing director or manager for such term, and at such remuneration (whether by way of salary, or commission, or participation in profits, or partly in one way and partly in another) as they may think fit, and a director so appointed shall not, while holding that office, be subject to retirement by rotation, or taken into account in determining the rotation of retirement of directors, but his appointment shall be subject to determination *ipso facto* if he ceases from any cause to be a director, or if the company in general meeting resolve that his tenure of the office of managing director or manager be determined.

73. The amount for the time being remaining undischarged of monies borrowed or raised by the directors for the purposes of the company (otherwise than by the issue of share capital) shall not at any time exceed the issued share capital of the company without the sanction of the company in general meeting.

74. The directors shall duly comply with the provisions of the Indian Companies Act, 19 , or any statutory modification thereof for the time being in force, and in particular with the provisions in regard to the registration of the particulars of mortgages and charges affecting the property of the company or created by it, and to keeping a register of the directors, and to sending to the registrar of companies an annual list of members, and a summary of particulars relating thereto and notice of any consolidation or increase of share capital, or conversion of shares into stock, and copies of special resolutions and a copy of the register of directors and notifications of any changes therein.

75. The directors shall cause minutes to be made in books provided for the purpose—

(*a*) of all appointments of officers made by the directors;

(*b*) of the names of the directors present at each meeting of the directors and of any committee of the directors;

(*c*) of all resolutions and proceedings at all meetings of the company, and of the directors, and of committees of directors;

and every director present at any meeting of directors or committee of directors shall sign his name in a book to be kept for that purpose.

The Seal.

76. The seal of the company shall not be affixed to any instrument except by the authority of a resolution of the board of directors, and in the presence of at least two directors and of the secretary or such other person as the directors may appoint for the purpose; and those two directors and secretary or other persons as aforesaid shall sign every instrument to which the seal of the company is so affixed in their presence.

Disqualifications of Directors.

77. The office of director shall be vacated if the director—

(*a*) ceases to be a director by virtue of section 89 of the Indian Companies Act, 19 ; or

(*b*) any partner of his, or the firm of which he is a member, holds any other office of profit under the company except that of managing director or manager; or

(*c*) becomes bankrupt; or

(*d*) is found lunatic or becomes of unsound mind; or

(*e*) is concerned or participates in the profits of any contract with the company; or

(*f*) is punished under any of the penal provisions of the Indian Companies Act, 19 .

Provided, however, that no director shall vacate his office by reason of his being a member of any company which has entered into contracts with or done any work for the company of which he is director; but a director shall not vote in respect of any such contract or work, and if he does so vote his vote shall not be counted.

Rotation of Directors.

78. At the first ordinary meeting of the company the whole of the directors shall retire from office, and at the ordinary meeting in every subsequent year one-third of the directors for the time being or, if their number is not three or a multiple of three, then the number nearest to one-third shall retire from office.

79. The directors to retire in every year shall be those who have been longest in office since their last election, but as between persons who became directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

80. A retiring director shall be eligible for re-election.

81. The company at the general meeting at which a director retires in manner aforesaid may fill up the vacated office by electing a person thereto.

82. If at any meeting at which an election of directors ought to take place the places of the vacating directors are not filled up, the meeting shall stand adjourned till the same day in the next week at the same time and place, and, if at the adjourned meeting the places of the vacating directors are not filled up, the vacating directors or such of them as have not had their places filled up shall be deemed to have been re-elected at the adjourned meeting.

83. The company may from time to time in general meeting increase or reduce the number of directors, and may also determine in what rotation the increased or reduced number is to go out of office.

84. Any casual vacancy occurring on the board of directors may be filled up by the directors, but the person so chosen shall be subject to retirement at the same time as if he had become a director on the day on which the director in whose place he is appointed was last elected a director.

85. The directors shall have power at any time, and from time to time, to appoint a person as an additional director who shall retire from office at the next following ordinary general meeting, but shall be eligible for election by the company at that meeting as an additional director.

86. The company may by extraordinary resolution remove any director before the expiration of his period of office, and may by an ordinary resolution appoint another person in his stead; the person so appointed shall be subject to retirement at the same time as if he had become a director on the day on which the director in whose place he is appointed was last elected a director.

Proceedings of Directors.

87. The directors may meet together for the despatch of business, adjourn and otherwise regulate their meetings, as they think fit. Questions arising at any meeting shall be decided by a majority of votes. In case of an equality of votes the chairman shall have a second or casting vote. A director may, and the secretary on the requisition of a director shall, at any time, summon a meeting of directors.

88. The quorum necessary for the transaction of the business of the directors may be fixed by the directors, and unless so fixed shall (when the number of directors exceeds three) be three.

89. The continuing directors may act notwithstanding any vacancy in their body, but, if and so long as their number is reduced below the number fixed by or pursuant to the regulations of the company as the necessary quorum of directors, the continuing directors may act for the purpose of increasing the number of directors to that number, or of summoning a general meeting of the company, but for no other purpose.

90 The directors may elect a chairman of their meetings and determine the period for which he is to hold office, but if no such chairman is elected or if at any meeting the chairman is not present within five minutes after the time appointed for holding the same, the directors present may choose one of their number to be chairman of the meeting.

91. The directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that be imposed on them by the directors.

92. A committee may elect a chairman of their meetings: if no such chairman is elected, or if at any meeting the chairman is not present within five minutes after the time appointed for holding the same, the members present may choose one of their number to be chairman of the meeting.

93. A committee may meet and adjourn as they think proper. Questions arising at any meeting shall be determined by a majority of votes of the members present, and in case of an equality of votes the chairman shall have a second or casting vote.

94. All acts done by any meeting of the directors or of a committee of directors, or by any person acting as a director, shall notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such directors or persons acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and was qualified to be a director.

Dividends and Reserve.

95. The company in general meeting may declare dividends, but no dividends shall exceed the amount recommended by the directors.

96. The directors may from time to time pay to the members such interim dividends as appear to the directors to be justified by the profits of the company.

97. No dividends shall be paid otherwise than out of profits.

98. Subject to the rights of persons (if any) entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid on the shares. But if and so long as nothing is paid up on any of the shares in the company, dividends may be declared and paid according to the amounts of the shares. No amount paid on a share in advance of calls shall, while carrying interest, be treated for the purposes of this article as paid on the share.

99. The directors may, before recommending any dividend, set aside out of the profits of the company such sums as they think proper as a reserve or reserves which shall, at the discretion of the directors, be applicable for meeting contingencies, or for equalizing dividends, or for any other purpose to which the profits of the company may be properly applied, and pending such application may, at the like discretion, either be employed in the business of the company or be invested in such investments (other than shares of the company) as the directors may from time to time think fit.

100. If several persons are registered as joint holders of any share, any one of them may give effectual receipts for any dividend payable on the share.

101. Notice of any dividend that may have been declared shall be given in manner hereinafter mentioned to the persons entitled to share therein.

102. No dividend shall bear interest against the company.

Accounts.

103. The directors shall cause true accounts to be kept—

(*a*) of the sums of money received and expended by the company and the matter in respect of which such receipt and expenditure takes place; and

(*b*) of the assets and liabilities of the company.

104. The books of account shall be kept at the registered office of the company, or at such other place or places as the directors think fit, and shall always be open to the inspection of the directors.

105. The directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the company or any of them shall be open to the inspection of members not being directors, and no member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by statute or authorized by the directors or by the company in general meeting.

106. Once at least in every year the directors shall lay before the company in general meeting a profit and loss account for the period since the preceding account or (in the case of the first account) since the incorporation of the company, made up to a date not more than six months before such meeting.

107. The profit and loss account shall show, arranged under the most convenient heads, the amount of gross income, distinguishing the several sources from which it has been derived, and the amount of gross expenditure, distinguishing the expenses of the establishment, salaries and other like matters. Every item of expenditure fairly chargeable against the year's income shall be brought into account, so that a just balance of profit and loss may be laid before the meeting, and, in cases where any item of expenditure which may in fairness be distributed over several years has been incurred in any one year, the whole amount of such item shall be stated, with the addition of the reasons why only a portion of such expenditure is charged against the income of the year.

108. A balance-sheet shall be made out in every year and laid before the company in general meeting made up to a date not more than six months before such meeting. The balance-sheet shall be accompanied by a report of the directors as to the state of the company's affairs and the amount which they recommend to be paid by way of dividend, and the amount (if any) which they propose to carry to a reserve fund. The balance-sheet shall contain a summary of the property and liabilities of the company arranged under the heads appearing in the form annexed to this table, or as near thereto as circumstances admit.

109. A copy of the balance-sheet and report shall, seven days previously to the meeting, be sent to the persons entitled to receive notices of general meetings in the manner in which notices are to be given hereunder.

Audit.

110. Auditors shall be appointed and their duties regulated in accordance with sections 142 and 143 of the Indian Companies Act, 18 , or any statutory modification thereof for the time being in force.

Notices.

111. (*1*) A notice may be given by the company to any member either personally or by sending it by post to him to his registered address, or (if he has no registered address in British India) to the address, if any, within British India supplied by him to the company for the giving of notices to him.

(*2*) Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, prepaying and posting a letter containing the notice and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

112. If a member has no registered address in British India and has not supplied to the company an address within British India for the giving of notices to him, a notice addressed to him and advertised in a newspaper circulating in the neighbourhood of the registered office of the company shall be deemed to be duly given to him on the day on which the advertisement appears.

113. A notice may be given by the company to the joint holders of a share by giving the notice to the joint holder named first in the register in respect of the share.

114. A notice may be given by the company to the persons entitled to a share in consequence of the death or insolvency of a member by sending it through the post in a prepaid letter addressed to them by name, or by the title of representatives of the deceased, or assignee of the insolvent or by any like description, at the address (if any) in British India supplied for the purpose by the persons claiming to be so entitled, or (until such an address has been so supplied) by giving the notice in any manner in which the same might have been given if the death or insolvency had not occurred.

115. Notice of every general meeting shall be given in some manner hereinbefore authorized to (*a*) every member of the company (including bearers of share warrants) except those members who (having no registered address within British India) have not supplied to the company an address within British India for the giving of notices to them, and also to (*b*) every person entitled to a share in consequence of the death or insolvency of a member, who, but for his death or insolvency, would be entitled to receive notice of the meeting. No other persons shall be entitled to receive notices of general meetings.

(The First Schedule—Table A : Balance-sheet.)

Dr. *Balance-sheet* of the* *Company made up to* *19* *Cr.*

			Rs.	A.
		CAPITAL AND LIABILITIES.		
I. CAPITAL.		SHOWING—		
	1	The number of shares		
	2	The amount paid per share		
	3	If any arrears of calls, the nature of the arrears and the names of the defaulters.		
	4	The particulars of any forfeited shares		
II. DEBTS AND LIABILITIES OF THE COMPANY.		SHOWING—		
	5	The amount of loans or mortgages or debenture bonds		
	6	The amounts of debts owing by the company—distinguishing— ..		
		(a) Debts for which acceptances have been given.		
		(b) Debts to tradesmen for supplies of stock in trade or other articles.		
		(c) Debts for law expenses		
		(d) Debts for interest on debentures or other loans		
		(e) Unclaimed dividends		
		(f) Debts not enumerated above		
VI. RESERVE FUND.		SHOWING—		
		The amount set aside from profits to meet contingencies ..		
VII. PROFIT AND LOSS.		SHOWING—		
		The disposable balance for payment of dividends, etc.		
CONTINGENT LIABILITIES.		Claims against the company not acknowledged as debts ..		
		Moneys for which the company is contingently liable		
		PROPERTY AND ASSETS.		
III. PROPERTY HELD BY THE COMPANY.		SHOWING—	Rs.	A.
	7	Immovable property—distinguishing—		
		(a) Freehold land		
		(b) Freehold buildings		
		(c) Leasehold		
	8	Movable property—distinguishing—		
		(d) Stock-in-trade		
		(e) Plant		
		The cost to be stated with deductions for deterioration in value as charged to the reserve fund or profit or loss.		
IV. DEBTS OWING TO THE COMPANY.		SHOWING—		
	9	Debts considered good for which the company hold bills or other securities		
	10	Debts considered good for which the company hold no security ..		
	11	Debts considered doubtful and bad		
		Any debt due from a director or other officer of the company to be separately stated.		
V. CASH AND INVESTMENTS.		SHOWING—		
	12	The nature of investment and rate of interest		
	13	The amount of cash, where lodged, and if bearing interest ..		

* See clauses 108 and 109 of the foregoing Table A.

TABLE B.

(See sections 282 and 295.)

TABLE OF FEES TO BE PAID TO THE REGISTRAR OF JOINT STOCK COMPANIES.

I.—By a Company having a share Capital.

	Rs.	A.	P.
For registration of a company whose nominal share capital does not exceed Rs. 20,000, a fee of	40	0	0
For registration of a company whose nominal share capital exceeds Rs. 20,000, the above fee of forty rupees, with the following additional fees regulated according to the amount of nominal capital (that is to say)—			
For every 10,000 rupees of nominal share capital, or part of 10,000 rupees, after the first 20,000 rupees up to 50,000 rupees	20	0	0
For every 10,000 rupees of nominal share capital, or part of 10,000 rupees, after the first 50,000 rupees up to 10,00,000 rupees	5	0	0
For every 10,000 rupees of nominal share capital, or part of 10,000 rupees, after the first 10,00,000 rupees	1	0	0

	Rs.	A.	P.
For registration of any increase of share capital made after the first registration of the Company, the same fees per 10,000 rupees, or part of 10,000 rupees, as would have been payable if such increased share capital had formed part of the original share capital at the time of registration:			
Provided that no company shall be liable to pay in respect of nominal share capital on registration, or afterwards, any greater amount of fees than 1,000 rupees, taking into account, in the case of fees payable on an increase of share capital after registration, the fees paid on registration.			
For registration of any existing company, except such companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new company.			
For registering any document by this Act required or authorised to be registered, other than the memorandum or the abstract required to be filed with the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding-up	5	0	0
For making a record of any fact hereby authorised or required to be recorded by the Registrar of Companies, a fee of	5	0	0
II.—By a company not having a share Capital.			
For registration of a company whose number of members, as stated in the articles of association, does not exceed 20	40	0	0
For registration of a company whose number of members, as stated in the articles of association, exceeds 20, but does not exceed 100	100	0	0
For registration of a company whose number of members, as stated in the articles of association, exceeds 100, but is not stated to be unlimited, the above fee of Rs 100 with an additional Rs. 5 for every 50 members, or less number than 50 members, after the first 100.			
For registration of a company in which the number of members is stated in the articles of association to be unlimited, a fee of	600	0	0
For registration of any increase on the number of members made after the registration of the company, in respect of every 50 members or less than 50 members, of such increase	5	0	0
Provided that no one company shall be liable to pay on the whole a greater fee than Rs. 600 in respect of its number of members, taking into account the fee paid on the first registration of the company.			
For registration of any existing company except such companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new company.			
For registering any document by this Act required or authorised to be registered, other than the memorandum or the abstract required to be filed with the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator in a winding up	5	0	0
For making a record of any fact hereby authorised or required to be recorded by the Registrar of companies, a fee of	5	0	0

FORM C.

(*See section* 134.)

FORM OF STATEMENT TO BE PUBLISHED BY BANKING AND INSURANCE COMPANIES AND DEPOSIT PROVIDENT, OR BENEFIT SOCIETIES.

* The share capital of the company is Rs. divided into shares of each.

The number of shares issued to Calls to the amount of Rs. per share have been made, under which the sum of Rs. has been received.

The liabilities of the company on the first day of January (or July) were:—

Debts owing to sundry persons by the company:
Under decree, Rs.
On mortgages or bonds, Rs.
On notes, bills or bundis, Rs.
On other contracts, Rs.
On returns ad habitum, Rs.
The assets of the company on that day were:
Government securities [*stating them*], Rs.
Bills of exchange, hundis and promissory notes, Rs.
Cash at the Bankers, Rs.
Other securities, Rs.

* If the company has no capital divided into shares, the portion of the statement relating to capital and share must be omitted.

THE SECOND SCHEDULE.

(*See section* 132.)

STATEMENT IN LIEU OF PROSPECTUS.

filed by

LIMITED.

pursuant to section 102 of the Indian Companies Act, 19 .

Presented for filing by

THE INDIAN COMPANIES ACT, 19 .

LIMITED.

Statement in Lieu of Prospectus.

The nominal share capital of the company..	Rs.
Divided into	Shares of Rs. each.

Statement in lieu of prospectus—cont.

Names, descriptions and addresses of directors or proposed directors	
Minimum subscription (if any) fixed by the memorandum or articles of association on which the company may proceed to allotment.	
Number and amount of shares and debentures agreed to be issued as fully or partly paid up otherwise than in cash. The consideration for the intended issue of those shares and debentures ..	1. shares of Rs. fully paid. 2 shares upon which Rs. per share credited as paid. 3. Debentures Rs 4 Consideration.
Names and addresses of (a) vendors of property purchased or acquired, or proposed to be (b) purchased or acquired by the company. Amount (in cash, shares or debentures) payable to each separate vendor.	
Amount (if any) paid or payable (in cash or shares or debentures) for any such property, specifying amount (if any) paid or payable for good will	Rs. Total purchase price .. .. Cash .. .. .. Shares .. .. .. Debentures .. .. .. Goodwill .. .. ..
Amount (if any) paid or payable as commission for subscribing or agreeing to subscribe or procuring or agreeing to procure subscriptions for any shares or debentures in the company or Rate of the commission	Amount paid .. payable. Rate per cent.
Estimated amount of preliminary expenses	Rs.
Amount paid or intended to be paid to any promoter .. .. .. Consideration for the payment	Name of promoter amount Rs Consideration :—
Dates of, and parties to every material contract (other than contracts entered into in the ordinary course of the business intended to be carried on by the company or entered into more than two years before the filing of this statement).	
Time and place at which the contracts or copies thereof may be inspected ..	
Names and addresses of the auditors of the company (if any).	
Full particulars of the nature and extent of the interest of every director in the promotion of or in the property proposed to be acquired by the company, or, where the interest of such a director consists in being a partner in a firm, the nature and extent of the interest of the firm, with a statement of all sums paid or agreed to be paid to him or to the firm in cash or shares, or otherwise by any person either to induce him to become, or to qualify him as a director, or otherwise for services rendered by him or by the firm in connection with the promotion or formation of the company.	
Whether the articles contain any provisions precluding holders of shares or debentures receiving and inspecting balance-sheets or reports of the auditors or other reports.	Nature of the provisions.

(a) For definition of vendor, *See* section 98 of the Indian Companies Act, 19 .
(b) *See* section 99 of the Indian Companies Act, 19 .

(Signature of the persons abovenamed as directors or proposed directors, or of their agents, authorised in writing.)

THE THIRD SCHEDULE.

(*See section* 149.)

FORM A.

MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES.

1st.—The name of the company is "The Eastern Steam Packet Company, Limited."
2nd.—The registered office of the company will be situate in Calcutta.

3rd.—The objects for which the company is established are "the conveyance of passengers and goods in ships or boats between such places as the company may from time to time determine, and the doing all such other things as are incidental or conducive to the attainment of the above object."

4th.—The liability of the members is limited.

5th.—The share capital of the company is two hundred thousand rupees divided into one thousand shares of two hundred rupees each.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into a company in pursuance of this memorandum of association, and we respectively agree to take the number of shares in the capital of the company set opposite our respective names.

Names, addresses and descriptions of subscribers	Number of shares taken by each subscriber.
1. A. B. of merchant	200
2. C. D.	25
3. E. F.	80
4. G. H.	80
5. I. J.	16
6. K. L.	6
7. M. N.	10
Total shares taken ..	825

Dated the day of 19

Witness to the above signatures,
X. Y., of

FORM E.

MEMORANDUM AND ARTICLES OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE, AND NOT HAVING A SHARE CAPITAL.

Memorandum of Association.

1*st.*—The name of the company is "The Mutual Calcutta Marine Association, Limited."

2*nd.*—The registered office of the company will be situate in Calcutta.

3*rd*—The objects for which the company is established are "the mutual insurance of ships belonging to members of the company, and the doing all such other things as are incidental or conducive to the attainment of the above object."

4*th*—The liability of the members is limited.

5*th*.—Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges and expenses of winding-up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one hundred rupees.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into a company, in pursuance of this memorandum of association.

Names, Addresses and Descriptions of Subscribers.

"1.A.B. of
"2.C.D. of
"3.E.F. of
"4.G.H. of
"5.I.J. of
"6.K.L. of
"7.M.N. of

Dated the day of

Witness to the above signatures.
X. Y., of

ARTICLES OF ASSOCIATION TO ACCOMPANY PRECEDING MEMORANDUM OF ASSOCIATION.

Number of Members.

1. The company for the purpose of registration is declared to consist of five hundred members.

2. The directors hereinafter mentioned may, whenever the business of the association requires it, register an increase of members.

Definition of Members.

3. Every person shall be deemed to have agreed to become a member of the company who insures any ship or share in a ship in pursuance of the regulations hereinafter contained.

General Meetings.

4. The first general meeting shall be held at such time, not being less than one month nor more than three months after the incorporation of the company, and at such place, as the directors may determine.

5. A general meeting shall be held once in every year at such time (not being more than fifteen months after the holding of the last preceding general meeting) and place as may be prescribed by the company in general meeting, or, in default, at such time in the month following that in which the anniversary of the company's incorporation occurs, and at such place, as the directors shall appoint. In default of a general meeting being so held, a general meeting shall be held in the month next following, and may be convened by any two members in the same manner as nearly as possible as that in which meetings are to be convened by the directors.

6. The above-mentioned general meetings shall be called ordinary meetings; all other general meetings shall be called extraordinary.

7. The directors may, whenever they think fit, and shall, on a requisition made in writing by any five or more members, convene an extraordinary general meeting.

8. Any requisition made by the members must state the object of the meeting proposed to be called, and must be signed by the requisitionists and deposited at the registered office of the company.

9. On receipt of the requisition the directors shall forthwith proceed to convene a general meeting; if they do not proceed to cause a meeting to be held within twenty-one days from the date of the requisition being so deposited, the requisitionists or any other five members may themselves convene a meeting.

Proceedings at General Meetings.

10. Seven days' notice at the least, specifying the place, the day and the hour of meeting, and in case of special business the general nature of the business, shall be given to the members in manner hereinafter mentioned, or in such other manner (if any) as may be prescribed by the company in general meeting, but the non-receipt of such a notice by any member shall not invalidate the proceedings at any general meeting.

11. All business shall be deemed special that is transacted at an extraordinary meeting, and all that is transacted at an ordinary meeting, with the exception of the consideration of the accounts, balance-sheets and the ordinary report of the directors and auditors, the election of directors and other officers in the place of those retiring by rotation, and the fixing of remuneration of the auditors.

12. No business shall be transacted at any meeting except the declaration of a dividend, unless a quorum of members is present at the commencement of the business. The quorum shall be ascertained as follows (that is to say):—if the members of the company at the time of the meeting do not exceed ten in number, the quorum shall be five; if they exceed ten there shall be added to the above quorum one for every five additional members up to fifty, and one for every ten additional members after fifty with this limitation, that no quorum shall in any case exceed thirty.

13. If within one hour from the time appointed for the meeting a quorum of members is not present, the meeting, if convened on the requisition of the members, shall be dissolved; in any other case it shall stand adjourned to the same day in the following week at the same time and place; and if at such adjourned meeting a quorum of members is not present, it shall be adjourned *sine die*.

14. The chairman (if any) of the directors shall preside as chairman at every general meeting of the company.

15. If there is no such chairman, or if at any meeting he is not present at the time of holding the same, the members present shall choose some one of their number to be chairman of that meeting.

16. The chairman may, with the consent of the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

17. At any general meeting, unless a poll is demanded by at least three members, a declaration by the chairman that a resolution has been carried, and an entry to that effect in the book of proceedings of the company, shall be conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of or against the resolution.

18. If a poll is demanded in manner aforesaid, the same shall be taken in such manner as the chairman directs, and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.

Votes of Members.

19. Every member shall have one vote and no more.

20. If any member is a lunatic or idiot, he may vote by his committee or other legal guardian.

21. No member shall be entitled to vote at any meeting unless all moneys due from him to the company have been paid.

22. On a poll votes may be given either personally or by proxy: Provided that no company shall vote by proxy as long as a resolution of its directors in accordance with the provisions of section 51 of the Indian Companies Act, 19 , is in force. A proxy shall be appointed in writing under the hand of the appointor, or, if such appointor is a corporation, under its common seal.

23. (*1*) No person shall act as a proxy unless he is a member, or unless he is appointed to act at the meeting as proxy for a corporation.

(*2*) The instrument appointing him shall be deposited at the registered office of the company not less than forty-eight hours before the time of holding the meeting at which he proposes to vote.

24. Any instrument appointing a proxy shall be in the following form :—

I, , of Company, Limited, hereby appoint as my proxy, to vote for me and on my behalf at the [ordinary *or* extraordinary, *as the case may be*] general meeting of the company to be held on the day of and at any adjournment thereof.

Company, Limited, being a Member of the of

Signed this day of

Directors.

25. The number of the directors and the names of the first directors shall be determined by the subscribers of the memorandum of association.

26. Until directors are appointed the subscribers of the memorandum of association shall, for all the purposes of the Indian Companies Act, 19 , be deemed to be directors.

Powers of Directors.

27. The business of the company shall be managed by the directors, who may exercise all such powers of the company as are not by the Indian Companies Act, 19 , or by any statutory modification thereof for the time being in force, or by these articles, required to be exercised by the company in general meeting; but no regulation made by the company in general meeting shall invalidate any prior act of the directors which would have been valid if that regulation had not been made.

Elections of Directors.

28. The directors shall be elected annually by the Company in general meeting.

Business of Company

(Here insert *rules as to mode in which business of insurance is to be conducted.*)

Audit.

29. Auditors shall be appointed and their duties regulated in accordance with sections 142 and 143 of the Indian Companies Act, 19 , or any statutory modification thereof for the time being in force, and for this purpose the said sections shall have effect as if the word "members" were substituted for "shareholders," and as if "first general meeting" were substituted for "statutory meeting."

Notices.

30. A notice may be given by the company to any member either personally, or by sending it by post to him to his registered address.

31. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, prepaying and posting a letter containing the notice and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

Names, Addresses and Descriptions of Subscribers.

"1. A. B. of
"2. C. D. of
"3. E. F. of
"4. G. H. of
"5. I. J. of
"6. K. L. of
"7. M. N. of

Dated the day of 19.

Witness to the above signatures.
X. Y., of

FORM C.

MEMORANDUM AND ARTICLES OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE, AND HAVING A SHARE CAPITAL.

Memorandum of Association.

1st.—The name of the company is "Snowy Range Hotel Company, Limited."

2nd.—The registered office of the company will be situate in Darjeeling.

3rd.—The objects for which the company is established are "the facilitating travelling in the Snowy Range, by providing hotels and conveyances by sea and by land for the accommodation of travellers, and the doing all such other things as are incidental or conducive to the attainment of the above object."

4th.—The liability of the members is limited.

5th.—Every member of the company undertakes to contribute to the assets of the company in the event of its being wound-up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company, contracted before he ceases to be a member, and the costs, charges and expenses of winding-up the same and for the adjustment of the rights of the contributories amongst themselves, such amount as may be required, not exceeding fifty rupees.

6th.—The share capital of the company shall consist of five hundred thousand rupees, divided into five thousand shares of one hundred rupees each.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into a company, in pursuance of this memorandum of association, and we respectively agree to take the number of shares in the capital of the company set opposite our respective names.

Names, addresses and descriptions of subscribers.	Number of shares taken by each subscriber.
"1. A B of	100
"2. C D. of	25
"3. E F of	30
"4. G H. of	40
"5. I J of	15
"6. K L. of	5
"7. M N. of	10
Total shares taken ..	225

Dated the *day of* 19 .

Witness to the above signatures,
X.Y., of

Articles of Association to accompany preceding Memorandum of Association.

1. The share capital of the company is five hundred thousand rupees divided into five thousand shares of one hundred rupees each.

2. The directors may, with the sanction of the company in general meeting, reduce the amount of shares in the company.

3. The directors may, with the sanction of the company in general meeting, cancel any shares belonging to the company.

4. All the articles of Table A of the Indian Companies Act, 19 , shall be deemed to be incorporated with these articles and to apply to the company.

Names, Addresses and Descriptions of Subscribers.

"1. A B. of , merchant.
"2. C D. of
"3. E F. of
"4. G H. of
"5. I J. of
"6. K L. of
"7. M N. of

Dated the *day of* 19 .

Witness to the above signatures,
X.Y., of

FORM D.

MEMORANDUM AND ARTICLES OF ASSOCIATION OF AN UNLIMITED COMPANY HAVING A SHARE CAPITAL.

Memorandum of Association.

1st.—The name of the company is "The Patent Stereotype Company."

2nd.—The registered office of the company will be situate in Bombay.

3rd.—The objects for which the company is established are "the working of a patent method of founding and casting stereotype plates of which method P Q. of Bombay, is the sole patentee."

We, the several persons whose names are subscribed, are desirous of being formed into a company in pursuance of this memorandum of association, and we respectively agree to take the number of shares in the capital of the company set opposite our respective names.

Names, addresses and descriptions of subscribers.	Number of shares taken by each subscriber
"1. A B of	3
"2. C D. of	2
"3. E F of	1
"4. G H. of	2
"5. I J of	3
"6. K L. of	1
"7. M N of	1
Total shares taken ..	13

Dated the *day of* 19 .

Witness to the above signatures,
X Y., of

Articles of Association to accompany the preceding Memorandum of Association.

1. The share capital of the company is twenty thousand rupees, divided into twenty shares of one thousand rupees each.

2. All the articles of Table A of the Indian Companies Act, 19 , shall be deemed to be incorporated with these articles, and to apply to the company.

Names, Addresses and Descriptions of Subscribers.

"1. A.B. of , merchant.
"2. C.D. of
"3. E.F. of
"4. G.H. of
"5. I.J. of
"6. K.L. of
"7. M.N. of

Dated the day of 19 .

Witness to the above signatures,
X.Y., of

FORM 5.

AS REQUIRED BY PART II OF THE ACT.

(*See section* 31.)

Section 31. Summary of Share Capital and Shares of the Company, Limited, made up to the day of 19 (being the fourteenth day after the date of the first ordinary general meeting in 19).

Nominal share capital Rs. divided into * .. .. .. { shares of Rs. each / shares of Rs. each

Total number of shares taken up * to the day of 19 which number must agree with the total shown in the list as held by existing members .. ..

Number of shares issued subject to payment wholly in cash.

Number of shares issued as fully paid up otherwise than in cash .. ..

Number of shares issued as partly paid up to the extent of per share otherwise than in cash .. ..

†There has been called up on each of shares .. .. Rs.

There has been called up on each of shares .. .. Rs.

There has been called up on each of shares .. .. Rs.

‡Total amount of calls received, including payments on application and allotment. Rs.

Total amount (if any) agreed to be considered as paid on shares which have been issued as fully paid up otherwise than in cash .. .. Rs.

Total amount (if any) agreed to be considered as paid on shares which have been issued as partly paid up to the extent of per share .. .. .. Rs.

Total amount of calls unpaid .. .. Rs.

Total amount (if any) of sums paid by way of commission in respect of shares or debentures or allowed by way of discount since date of last summary .. Rs.

Total amount (if any) paid on * shares forfeited .. .. Rs.

Total amount of shares and stock for which share-warrants are outstanding .. Rs.

Total amount of share-warrants issued and surrendered respectively since date of last summary .. . . Rs.

Number of shares or amount of stock comprised in each share-warrant .. Rs.

Total amount of debt due from the company in respect of all mortgages and charges which are required to be registered with the Registrar of companies, which would require registration if created after the

Statement in the form of a balance sheet made up to the day of 19 containing the particulars of the capital, liabilities and assets of the company.

The Return must be signed at the end by the manager or secretary of the company.

Presented for filing by———.

* When there are shares of different kinds or amounts (*e.g.*, Preference and Ordinary or Rs. 200 or Rs. 100), state the numbers and nominal values separately

† Where various amounts have been called or there are shares of different kinds state them separately

‡ Include what has been received on forfeited as well as on existing shares.

List of Persons holding shares in the Company limited, on the day of 19 , and of persons who have held shares therein at any time since the date of the last return, showing their names and addresses and an account of the shares so held.

Folio in regular ledger containing particulars.	Names, Addresses and Occupations.				Account of shares					
	Name in full.	Father's name	Address.	Occupation or rank.	* Number of shares held by existing Members at Date of return.	§ Particulars of Shares transferred since the Date of the last Return by Persons who are still Members.		§ Particulars of shares transferred since the Date of the last Return by Persons who have ceased to be Members.		Remarks.
						Number.†	Date of Registration of Transfer.	Number.†	Date of Registration of Transfer.	

Names and addresses of the persons who are the Directors of the , Limited, on the day of 19 .

Names.	Addresses.

NOTE.—Banking companies must add a list of all their places of business.

(Signature)

(State whether manager or secretary)

THE FOURTH SCHEDULE.

(*See section* 315.)

PROVISIONS REFERRED TO IN SECTION 315 OF THE ACT.

Provisions relating to—	
The conclusiveness of certificates of incorporation;	[S. 23.]
The particulars as to directors and mortgage debt;	[S. 31.]
Requirements as to unusual balance sheet;	[Ss. 76, 77, 78.]
Statutory meetings;	[S. 81.]
Restrictions on appointments or advertisement of directors;	[S. 88.]
Obligations of a company when no prospectus is issued.	[S. 103.]
Restrictions on commencement of business;	[S. 107.]
Returns as to allotments;	[S. 108.]
Registration of mortgages and charges;	[Ss. 113, 124, 125, 126, 129, 130, 131.]
Filing of accounts of receiver and manager;	[S. 123.]
The appointment and remuneration, and powers and duties of auditors;	[Ss. 142, 143.]
Notice by liquidator in voluntary winding-up of his appointment;	[S. 233.]
Rights of creditors in a voluntary winding-up;	[S. 234.]
Requirements as to companies established outside British India.	[S. 310.]

* State the aggregate number of shares forfeited (if any).

† The aggregate number of shares held, and not the distinctive numbers, must be stated, and the column must be added up throughout so as to make sure total to agree with that stated in the summary to have been taken up.

‡ When the shares are of different classes these columns may be sub-divided so that the number of each class held or transferred may be shown separately.

§ The date of registration of each transfer should be given as well as the number of shares transferred on each date. The particulars should be placed opposite the name of the transferor and not opposite that of the transferee, but the name of the transferee may be inserted in the Remarks column immediately opposite the particulars of each transfer.

THE FIFTH SCHEDULE.

(See section 323.)

ENACTMENTS REPEALED.

Years	No.	Subject or short title	Extent of repeal.
1882	VI	The Indian Companies Act, 1882	So much as has not been repealed.
1887 ..	VI	The Indian Companies Act (1882) Amendment Act, 1887.	The whole.
1891 ..	XII	The Amending Act, 1891	So much of the second schedule as relates to the Indian Companies Act, 1882
1895 .	XII	The Indian Companies (Memorandum of Association) Act 1895.	The whole.
1900	IV	The Indian Companies (Branch Registers) Act, 1900 ..	Do.
1913 ..	IV	The Indian Companies (Amendment) Act, 1910 ..	Do.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to revise and consolidate the Indian Law on the subject of Joint Stock Companies on the lines of recent English legislation. The law on the subject in India is contained in the Indian Companies Act, 1882, which was modelled closely on the English law in force in 1877. Since 1882 the Indian law has been added to by four amending Acts, namely, the Indian Companies Act Amendment Act, 1887; the Indian Companies (Memorandum of Association) Act, 1895; the Indian Companies (Branch Registers) Act, 1900, and the Indian Companies (Amendment) Act, 1910. The substantial additions, however, which have been made to the English law by the long series of Acts passed between 1879 and 1908 have not, with the exception of the matters dealt with in the four small amending Acts above mentioned, been adopted in the Indian law. The more important of the later English Acts are the Companies Act, 1879; the Companies Act, 1880; the Companies (Winding up) Act, 1890; the Directors Liability Act, 1890; the Companies Act, 1900; the Companies Act, 1907; and the Companies (Consolidation) Act, 1908. The last named Act consolidated the English law into a convenient code and this code has been taken as the model of the present Bill.

Among the new and important provisions introduced into Indian Company law by this Bill are those relating to —(*a*) the preparation of a statutory report by a company limited by shares before the first general meeting (clause 81); (*b*) the appointment and advertisement of directors (clause 88 and 89); (*c*) the prospectus and statement in lieu of prospectus (clauses 96 to 104); (*d*) restrictions on proceeding to allotment (clauses 105 and 106); (*e*) restrictions on commencing business (clause 107); (*f*) the appointment, remuneration and duties of auditors (clauses 142 and 143); (*g*) the registering of information regarding certain kinds of mortgages and charges (clauses 113 to 128); and (*h*) the registering of information regarding companies situated outside British India but operating therein (clause 310).

The present Bill follows the English Act not merely in its general principles but in its detailed arrangement and expression, wherever possible, as it is considered a matter of the first importance to have the Indian law as uniform as possible with the English law, except where local circumstances demand a modification in substance.

It has been considered necessary to depart from the English law on the subject of the winding up of Companies by order of the Court, and in place of the provisions introduced into English law by the Companies (Winding up) Act, 1890, the procedure of the existing Indian law has been in the main retained. This procedure leaves the discretion in the matter of winding up in the hands of the Court, whereas in the English law important functions are exercised by the Board of Trade, by Official Receivers, and by Committees of Inspection. On the subject of the annual balance sheet the provisions of the existing Indian law have been retained where these appeared more complete than the provisions of the English law, and the prescribed form of balance sheet has also been retained (clauses 75 to 78).

In order to make inspection in the interests of shareholders obtainable without difficulty where a case for such inspection has been made out, the Registrar of Joint Stock Companies has been empowered to demand from any company an explanation of anything that is not clear in its balance sheet or other returns submitted to him, and the Company will be liable to a penalty if it fails to provide a full and true statement to the Registrar, when called upon. A report from the Registrar will form a ground on which the local Government may order an inspection of the affairs of a company (clauses 135 and 136).

In regard to the qualifications of auditors, a matter on which the English law imposes no restriction, a provision has been inserted authorising local Governments to issue certificates for the auditing of companies' accounts to approved persons in accordance with rules to be framed for the purpose and restricting the audit of companies' accounts to persons holding such certificates. (Clause 142 (1) and (2).)

It has not been thought necessary to include the provision of the English Act (Section 46) whereby a company is empowered to return accumulated profits in reduction of paid-up share capital.

The other matters on which modifications have been made in the English law are of minor importance. The insertion of explanations based on case law has been generally avoided, but in one or two cases where decisions of the Courts have added to or explained the law, it has been thought desirable to expand or modify the wording of the English Act.

The 30th March 1912. W. H. CLARK.

Notes on clauses.

Definition of "existing Company."—The Indian Companies Act makes no reference to Act XLIII of 1850 which, though repealed, may well be in force as to such Companies, if any, registered under it as have not been registered under Act XIX of 1857. If any exist, they will be covered by the definition in the Bill.

Clause 10 (3).—This clause requires the sanction of the Governor General in Council to the use of words implying the patronage of the Crown or Government, as part of the name of a Company.

Clauses 11, 12 and 13.—The Court in the corresponding provisions of the present law is the High Court. There seems no reason why the Court here should not be, as it is in the English law, the Court having jurisdiction to wind up. If a Court has jurisdiction to wind up, it should have power to sanction an alteration of the objects of a Company. The Bill provides for this.

Clause 37.—The Court in section 58 of the Indian Companies Act to which this clause corresponds is inconsistent with the Court mentioned in section 35 of that Act reproduced as clause 35. In the corresponding sections (sections 40 and 32) of the Act of 1908, the Court is the High Court. It is inconsistent that a Court which cannot order inspection can rectify the register, and in the draft Bill it has been thought safer to follow the English law.

The proviso to this clause was reproduced in the Act of 1882 from the Act of 1866, which was in turn reproduced from section 35 of the English Companies Act, 1862. The proviso as it stood in that Act ran as follows: "provided that the Court, *if a Court of Common Law*, may direct an issue to be tried, in which any question of law may be raised, and a writ of error or appeal, *in the manner directed by 'the Common Law Procedure Act, 1854,' shall lie*." The words italicised were repealed by the Statute Law Revision Act, 1881, owing to the amalgamation of the Common Law and equity jurisdiction by the Judicature Act, 1875. The object of the provision thus set out was obvious. In the judicial interpretation of the proviso, the Indian Courts have decided that the appeal lies in any event, *vide* Amrita Lal Ghose *versus* Srish Chander Chowdhry, Indian Law Reports, Calcutta 26, page 946. The proviso has been modified so as to allow no appeal only on a point of law.

After clause 43 the provision of section 40 of the English Act of 1908 would naturally follow. Lord Justice Buckley considers it a section that in so far as it is understandable at all (*vide* page 125 of his edition of the Act) is unnecessary, and Mr. Hamilton, one of the drafters of the Act of 1908, at page 53 of his book on Company Law, says: "The only effect of exercising the powers conferred by this section is to increase the liability of the shareholders by the amount paid to them out of accumulated profits which could be distributed without resorting to the section." The best opinion appears to be that the section is practically useless and unnecessarily complicated. It has therefore been omitted.

Clause 53.—Reference is made in the corresponding section 44 of the Companies Act, 1908, to the confirmation of a special resolution and this phraseology is employed in several places with rather confusing results. A resolution does not become a special resolution till it is confirmed, and therefore to refer to the confirmation of a special resolution seems inaccurate. This difficulty is more noticeable in connection with clause 55. The use of the words "and confirmed" in the corresponding section 47 of the Act of 1908 are confusing. By clause 54 (*3*), which corresponds with section 46 of the Companies Act, 1908, a resolution for reducing share capital must be a special resolution, and if it is a special resolution, it must have been confirmed. It seems sufficient to refer to the passing of a resolution for reducing share capital in clause 55. The wording of the English Act of 1908 in this respect is much less clear than that of the Act which it repealed and causes considerable confusion by referring to confirmation by the Court and confirmation by the Company.

Clause 65.—Section 3 (*1*) of the General Clauses Act, 1897, gives an interpretation to the word "abets" which makes further qualification unnecessary.

Clause 66.—The words in section 57 of the Companies Act, 1857, which this section reproduces, "or any Company already registered as a Limited Company may re-register under this Act," have been omitted. It is conceived that they are useless as no Company gains any advantage by re-registration in the circumstances stated—Buckley's Company Law, page 150. The concluding words of section 57 (*3*) of the Companies Act, 1908, are not reproduced as they are unnecessary. They are rendered necessary in the English Act by the construction clauses in the various English Acts thereby superseded.

Clause 67.—For the words "increased capital" in section 58 (*c*) of the Act of 1908, the words "the amount by which its capital is so increased" have been substituted. This gives effect to the actual intention, which is not altogether clear from the drafting in the Act of 1908.

Clause 82.—The clause which is based on section 66 of the Act of 1908 can only apply to a Company which has a share capital. To make this clear additional words have been inserted.

Clause 85 (3).—This sub-section has been inserted for drafting purposes to avoid reference to the confirmation of a special resolution.

Clause 85 (5).—This sub-section has been inserted to clear the point now settled by the Chillington Iron Company, 29 Chancery Division, 159.

Clause 90, corresponding with section 74 of the English Act.—Section 92 of the Act of 1882 has no explanation excluding from its operations acts done by a liquidator after his appointment has been shown to be invalid. This should equally apply to the acts of Directors and Managers in similar circumstances—see Bridport Old Brewery Company, 2 Chancery, 191, Hasben *versus* Phillips, 23 Chancery Division, 14, 27 and 34, Tyne Mutual *versus* Brown, 74 L. T. 258. A proviso to this clause has accordingly been inserted.

Clause 97.—The addition of the second proviso to clause (*f*) of this clause gives effect to the decision in Brookes *versus* Hanson, 1906, 2 Chancery, 129.

Clause 104.—The word "misleading" has been inserted before the word "untrue" to give effect to the decision in Greenwood *versus* The Leather Shod Wheel Company, 1900, 1 Chancery, 421, 434.

Clause 105, sub-clause (1) (*b*).—The insertion of the words "in cash" gives effect to the decision in Moore *versus* The Western Canada Pulp and Paper Company, Limited, 1906, 2 Clunnery, 853 C. A

Clause 111.—The authority in clause 73 (A) of the Indian Companies Act, 1882, is the Governor General in Council. The local Government which generally replaces the Board of Trade appears sufficient.

Clause 129.—A power to order inspection as in clause 35 has been added.

Clause 135.—This is a new clause giving power to the registrar to call for information or explanation in the case of reports, etc., submitted to him by a Company. Failure to furnish the information, or if the Registrar considers that the information furnished discloses an unsatisfactory state of affairs, involves a report of the matter to the local Government. On such a report the local Government may by clause 136 direct an investigation by an Inspector.

Clause 142.—A new provision requiring all auditors of Companies to hold a certificate from the local Government has been inserted.

Clause 178 (3).—The defect in the corresponding section of the English Law which was cured by the decision in the English, Scottish, etc., Bank, 1893, 3 Chancery, 385, 393, has been amended in the Bill.

Clause 187, sub-clause (*e*).—The corresponding law in the Act of 1882, section 128 (*e*), contains the words "any other reason of a like nature." The words were inserted owing to the decision in *ex-parte* Spackman, L. R. and T., 259, and similar cases, but of late the Courts have not applied the *ejusdem generis* rule so strictly, see Amalgamated Syndicate, 1897, 2 Chancery Division, 600, Mileen and Company, 1906, 1 Chancery, 841, Sailing Ship *Reitmore*, 1897, W. N. 48, Crigglestone Coal Company, 1906, 2 Chancery, 327, Australian Joint Stock Company, 1897, W. N. 48. These words therefore have been omitted to prevent these later decisions being defeated.

Clause 212.—The additional words at the end of this clause give effect to the English rulings, see Home Investment Company, 14 Chancery, 167

Clause 261.—Sub-clause (*c*) embodies the decision in Wheatly *versus* Silk Stone Coal Company, 29 Chancery, 715, see also Florence Land Company, 10 Chancery, 630 It also gives some indication of the meaning of the term "floating" charge and embodies the explanation in the Government Stock Company *versus* Manilla Rail Company, 1897, A. C. 81.

Clause 320.—The provisions have been assimilated to those in clause 72.

Schedule I, Table A, clause 64.—In framing Table A in the Act of 1908, it has been forgotten that after the issue of the new Table A in 1906 on which the table is based the Companies Act, 1907, was passed, section 24 (3) of which has been embodied in section 68 of the Act of 1908, clause 64 of the Bill It is therefore necessary to alter the clause in Table A so as to deprive Companies which are shareholders in other Companies of the right to vote by proxies so long as there is in force a resolution of its Directors under section 68 (clause 64 of the Bill).

Schedule III, Form C.—Clause 16 (3), section 10 of the Act of 1908, provides that in the case of a Company limited by guarantee the articles if the Company has a share capital, must state the amount of share capital with which the Company proposes to be registered. In Schedule III, Form C of the English Act, a form of articles of association of a Company limited by guarantee and having a share capital is given, but it does not state the amount of share capital with which the Company proposes to be registered, and is therefore defective. The defect has been remedied in the Bill.

TABLE SHEWING DISTRIBUTION OF REPEALED ACTS.

I

Indian Companies Act, 1882.

Section of Indian Companies Act, 1882.	Subject-matter.	Clause in Bill.
1	Short title	1.
1	Local extent	1.
1	Commencement	1
2	Repeals	323.
3	Interpretation clause	2.
4	Prohibition of partnerships exceeding certain number	3.
5	Division of Act	No corresponding clause.
5	Mode of forming Company	4.
6	[*Explanation*—under section 5]	Omitted.
7	Mode of limiting liability of members	4.
7	Directors with unlimited liability	69
8	Memorandum of association of a Company limited by shares ..	5.
9	Memorandum of association of a Company limited by guarantee ..	6.
10	Memorandum of association of an unlimited Company	7.
11	Signature of memorandum of association	8.
11	[Effect of memorandum of association]	20 (1).
12	Power of certain Companies to alter memorandum of association.	9 and 49.
13	Power to Company to reduce capital	54 and 60.
14	Company to add "and reduced" to its name for a limited period.	58.
15	Company to apply to the Court for an order confirming reduction.	55.
15	[Order of the Court confirming reduction]	56, 57.

Section of Indian Companies Act, 1882.	Subject-matter	Clause in Bill.
15	[Creditors not to object in certain cases]	56.
15	[Court may require the Company to publish reasons for the reduction]	56.
16	Creditors may object to reduction and list of objecting creditors to be settled by Court.	57.
17	Court may dispense with consent of creditor on security being given for his debt.	58.
18	Order and minute to be registered	60.
19	Minute to form part of memorandum of association	61 and 62.
20	Saving of rights of creditors who are ignorant of proceedings	62.
21	Registered minute to be embodied in memorandum of association	61.
22	Penalty on concealment of name of creditor	63.
23	Power to reduce capital by cancellation of unissued shares	48.
24	Shares may be divided into shares of smaller amount	49.
25	Special resolution to be embodied in memorandum of association.	49 (3).
26	Special provisions as to associations formed for purpose not of gain.	25.
27	Company may have some shares fully paid, and others not	48.
28	Manner in which shares are to be issued and held	No corresponding clause.
29	Transfer may be registered at request of transferor	38.
30	Warrant of limited shares fully paid up may be issued in name of bearer.	42.
31	Effect of share-warrant	43
32	Re registration of bearer of a share-warrant in the register	44.
33	Regulations of the Company may make the bearer of a share-warrant a member.	45.
34	Entries in register where share-warrant issued	46.
35	*Stamps on share-warrants, etc.*—(repealed by Indian Stamp Act, 1899).	....
36	Power of Companies to change name	10
37	Regulations to be prescribed by articles of association	16
37	[Details of articles of association]	18, 6 (2) and 7 (2)
38	Application of table A	17.
39	Signature of articles of association	18.
39	[Effect ,, ,,]	20.
40	Registration of memorandum of association and articles of association	21
40	[Registration fees as in tables B and C]	252.
41	Effect of registration	22, 23 (1).
42	Copies of memorandum and articles to be given to members	24.
43	Prohibition against identity of names in Companies	10.
44	Nature of interest in Company	27
45	Definition of "member"	29
46	Transfer by personal representative	34.
47	Register of members	30.
47	[Particulars to be entered in the register of Companies where share-warrant issued].	47
48	Annual list of members	31.
49	Particulars to be contained in annual summary	31 (2) (*h*), (*i*), (*j*).
50	Penalty on Company, etc., not keeping a proper register	31 (4).
51	Company to give notice of consolidation of or conversion of capital into stock.	50.
52	Effect of conversion of shares into stock	51.
53	Entry of trusts on register	52.
54	Certificate of shares or stock	28.
55	Inspection of register	36.
56	Power to close register	36.
57	Notice of increase of capital and members to be given to Registrar.	52.
58	Remedy for improper entry or omission of entry in register	37.
59	Notice to Registrar of rectification of register	38.
60	Register to be evidence	39.
61	Liability of present and past members of Company	181.
81	[*Explanations I and II*—under section 81]	No corresponding provision.
82	Liability of director whose liability is unlimited	182.
83	Registered office of Company	71.
84	Notice of situation of registered office	71.
85	Publication of name by a limited Company	72.
86	Penalties on non-publication of name	73.
87	Contracts how made	82.
88	Register of mortgages	127.
88	[*Explanation*—under section 88]	113.
89	Certain companies to publish statement entered in schedule	134.
70	List of directors to be sent to Registrar	91 (1).
71	Penalty on Company not keeping register of directors	91 (2).

Section of Indian Companies Act, 1882	Subject-matter.	Clause in Bill.
72	Promissory notes, bills of exchange and hundis	93.
73	Prohibition against carrying on business with less than seven members	145.
74	General meeting of Company	74.
74	Balance-sheet	75, 76, 77.
74	Audit	78
74	[Penalty for default in complying with any of the foregoing provisions of section 74].	78.
75	Company to hold meeting within six months after registration ..	81.
76	Power to alter regulations by special resolution	19 (1).
76	Power to make liability of directors unlimited	70.
77	Definition of "special resolution"	85.
78	Provision where no regulations as to meetings	83.
79	Registration of special resolutions	86.
80	Copies of special resolutions to be embodied in articles of association.	80
81	Execution of deeds abroad	94.
82	Examination of affairs of Company by inspectors ..	130.
83	Application for inspection to be supported by evidence ..	137.
84	Inspection of books	138.
85	Result of examination how dealt with	139.
86	Power of Company to appoint inspectors	140.
87	Report of inspectors to be evidence	141.
88	Prospectus etc., to specify dates and names of parties to certain prior contracts.	*Cf.* 97, 98, 99, 100, 101.
89	Service of notices on Company	146.
89	[Service of notices on Registrar of Joint-Stock Companies] ..	147.
90	Rules as to notices by letter	No corresponding clause.
91	Authentication of notices by Company	148.
92	Evidence of proceedings at meetings	87
92	[Explanation—under section 92]	90.
93	Provisions as to costs in suits brought by certain limited Companies.	313.
94	Plaint in suits against members	No corresponding clause.
95	Forms to be used	149
	Governor General in Council may alter forms	
96	Power for Companies to refer matters to arbitration ..	150.
97	Power to alter of revoke agreements for reference	151.
98	Agreements to be carried into effect	152.
98	Reference to arbitrator	153.
100	Reference to two or more arbitrators	154.
101	Appointment of arbitrators by Companies	155.
102	Appointment of arbitrators by Local Government	156.
103	Appointment of arbitrators by Companies to supply vacancies ..	157
104	Appointment of arbitrators by Local Government to supply vacancies.	158.
105	Appointment of arbitrator not revocable	159.
106	Appointment of umpire by arbitrators	160
107	Appointment of umpire by Local Government	161
108	Appointment of umpire by arbitrators to supply vacancy ..	162.
109	Appointment of umpire by Local Government to supply vacancy.	163.
110	Succeeding arbitrators and umpires to have powers of predecessors	164.
111	Reference to umpire	165
112	Power for arbitrators, etc., to call for books, etc., and examine witnesses on oath.	166.
113	Procedure in the arbitration	167
114	Arbitration may proceed in absence of companies	168.
115	Several awards may be made	169.
116	Awards made in due time to bind all parties	170.
117	Power for umpire to extend period for making his award ..	171.
118	Awards not to be set aside for informality	172.
119	Awards to be obeyed	173.
120	Agreements, arbitrations and awards to have effect	174.
121	Costs of arbitration and award	175.
122	Payment of costs	176
123	Submission to arbitration to be filed in Court	177.
124	Meaning of "contributory"	183.
125	Nature of liability of contributory	184, 186.
126	Contributories in case of death	185.
127	Contributories in case of insolvency	186.
128	Circumstances under which Company may be wound up by Court.	187.
129	Company when deemed unable to pay its debts	188
130	Definition of "the Court"	190
130	Definition of "debts"	No corresponding clause.

Section of Indian Companies Act, 1882	Subject-matter.	Clause in Bill
131	Application for winding-up to be made by petition	192 (1).
131	[Petition to contain alleged facts]	No corresponding provision [*cf.* 192 (1) (*c*)].
131	[Effect of order on petition]	193
131	[Petition in the case of a Life-assurance Company]	420.
131	*Explanation*—under section 131	No corresponding clause.
132	Contributory when not qualified to present winding-up petition ..	192.
133	Commencement of winding-up by Court	194.
134	Court may grant injunction	195.
124	[Court may appoint an official liquidator]	201 (2).
138	Course to be pursued by Court on hearing petition	198.
136	Suits to be stayed after order for winding-up	197.
137	Copy of order to be forwarded to Registrar	198.
137	[Effect of order on servants of the Company]	198.
138	Power of Court to stay proceeding	199.
139	Effect of order on share-capital of Company limited by guarantee.	181 (2).
140	Court may have regard to wishes of creditors or contributories ..	200.
140	[Meetings of creditors or contributories]	270.
141	Appointment of official liquidator	201.
142	Resignations, removals, filling-up vacancies and compensation ..	202.
143	Style and duties of official liquidator	203.
144	Powers of official liquidator	204.
145	Discretion of official liquidator	205.
146	Appointment of attorney or vakil to official liquidator	206.
147	Collection and application of assets	209 (1).
148	Provision as to representative contributories	209 (2).
149	Power of Court to require delivery of property	210.
150	Power of Court to order payment of debts by contributory ..	211.
151	Power of Court to make calls	212.
152	Power of Court to order payment into bank	213.
153	Regulation of account with Court	214
154	Provision in case of representative contributory not paying moneys ordered.	185 (2).
155	Order conclusive evidence	215.
156	Court may exclude creditors not proving within certain time ..	216.
157	Court to adjust rights of contributories	217.
158	Court to order costs	218.
159	Dissolution of Company	219 (1).
160	Registrar to make minute of dissolution of Company	220 (2).
161	Penalty for not reporting dissolution of Company	219 (3).
162	Power of Court to examine persons before it suspected of having property of Company.	220 (1), (3), (4).
163	Examination of parties by Court	220 (2).
164	Power to arrest contributory about to abscond or to remove or conceal any of his property.	222.
165	Power of Court cumulative	223.
166	Power to enforce orders	224.
167	Order made in any Court to be enforced by the Courts ..	225.
168	Mode of dealing with orders to be enforced by other Courts ..	226.
169	Appeals from orders	227
170	Judicial notice to be taken of signature of officers	276.
171	Special Commissioners for receiving evidence	277.
172	Affidavits, etc., may be sworn in British India, Great Britain or Ireland or abroad before any competent Court or person.	278.
173	Circumstances under which Company may be wound-up voluntarily.	238
173	[Extraordinary resolution]	85 (1).
174	Commencement of voluntary winding-up	229.
175	Effect of voluntary winding-up on status of Company	230.
175	[Transfers of shares after winding-up void]	238 (1).
176	Notice of resolution to wind-up voluntarily	231.
177	Consequence of voluntary winding-up	232
178	Effect of winding-up on share capital of Company limited by guarantee.	181 (2), 184.
179	Power of Company to delegate authority to appoint liquidators ..	236.
180	Arrangement when binding on creditors	237 (1).
181	Power of creditor or contributory to appeal	237 (3).
182	Power for liquidators or contributories in voluntary winding-up to apply to Court.	240
182	[Such application to be made by motion]	No corresponding provision.
183	Power of liquidators to call general meeting	247.
184	Power to fill up vacancy in office of liquidators	239.
185	Power of Court to appoint liquidators	232 (*aii*), (*iv*).
186	Liquidators on conclusion of winding-up to make up an account	248 (1), (2).

Section of Indian Companies Act, 1882.	Subject-matter.	Clause in Bill.
187	Liquidators to report meeting to Registrar	248 (3), (4).
188	Costs of voluntary liquidation	249.
189	Saving of rights of creditors	250.
190	Power of Court to adopt proceedings of voluntary winding-up ..	251.
191	Power of Court, on application, to direct winding-up subject to supervision.	252.
192	Petition for winding-up subject to supervision..	253.
193	Court may have regard to wishes of creditors	254.
193	[Meetings of creditors or contributories]	254.
194	Power to Court to appoint additional liquidator in winding-up subject to supervision.	255
195	Effect of order of Court for winding-up subject to supervision ..	256.
196	Appointment in certain cases of voluntary liquidators to office of official liquidators.	257.
197	Dispositions after commencement of winding-up avoided ..	258 (2).
198	Books of Company to be evidence	271.
199	Disposal of books, accounts and documents of Company ..	273.
200	Inspection of books	272.
201A	Priority of debts	262.
201	General scheme of liquidation may be sanctioned	265 (1) (*f*), (*g*).
202	Power to compromise	265 (1) (*iii*).
203	Where compromise proposed, Court may order a meeting of creditors, etc., to decide as to such compromise.	178.
204	Power for liquidators to accept shares, etc., as a consideration for sale of property of Company.	238.
205	Mode of determining price	239.
206	Appointment of arbitrator when questions are to be determined by arbitration.	240.
207	Vacancy of arbitrator to be supplied	241.
208	Appointment of umpire	242.
209	Power of arbitrators to call for books, etc.	243.
210	Costs to be in discretion of arbitrators	244.
211	Submission to arbitration may be filed in Court	245.
212	Certain attachments, distresses and executions to be void ..	263.
213	Fraudulent preference	262
214	Power of Court to assess damages against delinquent directors and officers	266.
214	[*Explanations I and II*—under section 214]	No corresponding clause.
215	Penalty on falsification of books	267.
216	Prosecution of delinquent directors in case of winding-up by Court.	268 (1).
217	Penalty for false evidence	269.
218	Winding-up may be referred to District Court	No corresponding clauses.
219	Transfer of winding-up from one District Court to another ..	
220	Constitution of registration-offices	319.
221	Application of Act to Companies formed under Act XIX of 1857 or VII of 1860.	283.
221	[Power of altering regulations by special resolution extends to altering certain provisions in Table B of Act XIX of 1857.]	19 (2).
222	Application of Act to Companies registered under Act XIX of 1857 or VII of 1860.	284.
223	Mode of transferring shares	285.
224	Companies capable of being registered	283 (1).
225	Regulations as to registration of existing Companies	286 (2).
225	[Exclusion of existing Life-assurance Companies from registering under this Part of the Act.]	No corresponding clause
226	Definition of "Joint-Stock Company"	287.
227	Requisitions for registration by Companies	288.
228	Requisitions for registration by existing Company not being a Joint-Stock Company.	289
229	Power for existing Company to register amount of stock instead of shares.	288 (1).
230	Authentication of statements of existing Companies	290.
231	Registrar may require evidence as to nature of Company ..	291.
232	On registration of banking Company with limited liability, notice to be given to customers.	292.
233	Exemption of certain Companies from payment of fees	293.
234	Company to change name	294.
235	Certificate of registration of existing Companies	295.
236	Certificate to be evidence of compliance with Act	22, 23 (1).
237	Transfer of property to Company	296.
238	Registration under this Act not to affect obligations incurred previously to registration.	297.
239	Continuation of existing suits	298
241	Effect of registration under Act	299.
241	Power of Court to restrain further proceedings	301.

Section of Indian Companies Act 1882.	Subject-matter	Clause in Bill.
242	Order for winding-up Company	302
243	Winding-up unregistered Companies	303.
243	[Exceptions and additions to the application of provisions of the Act to winding-up unregistered Companies.]	304.
244	Who to be deemed a contributory in the event of Company being wound-up.	305.
245	Power of Court to restrain further proceedings	306
246	Effect of order for winding up Company	307.
247	Provision in case of unregistered Company	308.
248	Provisions of this Part of Act cumulative	309.
249	Company not to buy its own shares	54 (4).
250	Saving of existing proceedings for winding-up	317
251	Saving of consequences	318
262	Cognizance of offences Punishment of offences committed within Presidency towns	311.
263	Power to make orders as to costs	No corresponding clause.
264	Power of High Court to make rules	279.
266	Construction of "Registrar of Joint-Stock Companies" in Act XXI of 1860	321.
268	Act not to apply to Banks of Bengal, Madras or Bombay	322.

II

Indian Companies (Memorandum of Association) Act, 1890.

Section of Indian Companies (Memorandum of Association) Act, 1890.	Subject-matter.	Clause in Bill.
1	Short title and commencement	No corresponding clause
2	Sections 3 to 10 to be read with Act VI of 1882	
3	Definition of "deed of settlement"	300 (4).
3	Definition of "High Court"	Not reproduced.
4	Powers for Company to alter objects or form of constitution subject to confirmation by High Court.	11,300.
5	Particulars as to which Court must be satisfied before confirmation.	11 (3)
6	Powers of Court when confirming to impose terms and make order as to costs.	12.
7	Discretion conferred on Court	13.
8	Ground on which Court may confirm a proposed alteration, viz.—	
8 (a)	to change the place of the registered office	11 (1).
8 (b)	to carry on its business more economically	
8 (c)	to attain its purpose by improved means	
8 (d)	to change the area of its operations	
8 (e)	to carry on some other business	
8 (f)	to abandon any of the specified objects	
9 (1), (2) & (3)	Registration of order together with memorandum as altered or substituted memorandum and articles and consequences thereof.	14.
9 (1)	[Certificate to be conclusive evidence]	300 (2).
9 (4)	[Fee for registration]	282.
10	Effect of failure to register within three months	15
11	Amendment of section 65 of Act VI of 1882	Not reproduced.

III

The Indian Companies (Branch Registers) Act, 1900.

Section of Indian Companies (Branch Registers) Act, 1900.	Subject-matter.	Clause in Bill
1	Short title, extent and commencement	Not reproduced
2 (a)	Definition of "Company"	
2 (b)	[Definition of "shares"]	
3 (1) & (2)	Power to keep branch registers in the United Kingdom	40.
3 (3), (4), (5) & (6)	[Entries in, and discontinuance of, British Register]	41.
4	Power to make rules and prescribe forms	149
5	Construction with Act VI. 1882	Not reproduced.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

T. E. MOIR,
Asst. Secretary to Government, Legislative Dept.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Indian Councils Acts, 1861 to 1909 (24 & 58 Vict., C. 67, 55 & 56 Vict., C. 14, and 9 Edw. VII, C. 4).

The Council met at Government House, Calcutta, on Wednesday, the 13th March 1912.

PRESENT:

His Excellency RADON HARDINGE OF PENSHURST, K.C., G.C.B., G.C.M.G., G.C.V.O., K.C.S.I., C.M.I.E., *Viceroy and Governor General of India, presiding.*
and 55 Members, of whom 47 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble RAJA OF KURUMAM asked:

"(1) Is it a fact that the Accountant-General, Post Office and Telegraphs, has, with the sanction of the Government of India, taken steps to abolish the Depositors' Ledger of Savings Bank now maintained in the Postal Audit Offices and served notices of discharge from 1st April 1912 on about 200 clerks in the various Audit Offices in order to effect an estimated saving of a lakh of rupees a year?

"(2) Has the Government received any memorials from the clerks served with notices of discharge, and, if so, what action has been taken by the Government to remove the hardship which may be caused to these clerks who have been thrown out of employment?

"(3) Will the Government be pleased to state whether it is proposed to extend to these clerks the same sympathetic consideration that has been promised to the staff of the Telegraph Department, that their pay and prospects will not suffer by the proposed amalgamation of the Post and Telegraph Department?

"(4) Is it a fact that Post Masters General have asked for increased establishment in consequence of the transfer of the Savings Bank Ledgers from the Audit Offices to the Post Offices? And is it true that the proposed saving of a lakh of rupees a year under 'audit and accounts' may be nearly counterbalanced by increased establishment in the Post Office proper and increase in the number of gazetted officers for inspection of post offices and the travelling allowance of the gazetted officer and his staff on inspection duty?"

The Hon'ble SIR GUY FLEETWOOD WILSON replied:

"(1) The reply is in the affirmative.

"(2) Memorials have been received from the clerks. It is hoped that posts may be found for a good proportion of the men either in the Post Office or in other branches of the Postal Accounts, and to this end it has been arranged to keep all vacancies occurring in the Postal Audit offices unfilled for the present.

"(3) The amalgamation of the Postal and Telegraph Departments is wholly unconnected with the reduction of Savings Banks staff and the same considerations do not apply in the two cases.

"(4) I have seen no applications such as the Hon'ble Member refers to, and the cost of the inspection staff will be extremely small in comparison with the savings which are in contemplation."

The Hon'ble MR. MAZHARUL HAQUE, on behalf of the Hon'ble Mr. Bhurgri, asked:

"In reply to a question asked by the Hon'ble Sir G. M. Chitnavis about the inconvenience caused by the tours of officials in the mufassal, Government, on the 18th February 1910, stated that they had invited the opinions of Local Governments on the subject, and also promised to send the Hon'ble Member's question and the answer given to Local Governments.

"Will Government be pleased to state if they have received the opinions of Local Governments on the subject?

"If so, will Government be pleased to lay such opinions on the Council Table?"

The Hon'ble SIR REGINALD CRADDOCK replied:

"The opinions of Local Governments were invited regarding the recommendations contained in paragraphs 669—672 of the report of the Decentralization Commission with reference to official tours. Replies have been received, but since the question is still the subject of correspondence with the Secretary of State the papers cannot be laid on the table. The reports show that the matter has received, and is receiving, attention in all Provinces, and orders are already on record which conform generally to the recommendations of the Commission. It is everywhere recognised that the difficulties mentioned by the Commission exist and that, speaking broadly, they can best be met by action on the lines indicated, but it is not desirable to issue uniform detailed instructions which might not be equally applicable to the varying circumstances of different parts of the country, and the Government of India are satisfied that Local Governments are already dealing adequately with the question."

The Hon'ble SIR GANGADHAR RAO CHITNAVIS asked:

"(*a*) Has Government received memorials from individual clerks employed in the Postal Branch of the office of the Deputy Accountant General, Post Office and Telegraphs, requesting revision of the existing scales of pay in view of the increased cost of living? If so, will Government be pleased to state what action has been taken upon them?

"(*b*) Will Government be further pleased to state what action has been taken upon the Report of October 1909, submitted by a Committee consisting of Mr. K. L. Datta and Mr. W. Chand, on certain proposals for the improvement of the prospects of the subordinate staff?

"(*c*) Is it a fact that the scales of pay of other Government offices have been revised more than once recently, whereas those of this Account office were revised only once in 1908?

"(*d*) Will Government be pleased to consider the desirability of improving the scales of pay in the subordinate ranks?"

The Hon'ble SIR GUY FLEETWOOD WILSON replied :

"(c) Memorials have been received and are now before the Government of India.

"(b), (c) and (d) Orders will shortly issue on the report of Messrs. Dutta and Chand's Committee, but at present I am unable to make any statement regarding the pay of the Postal Audit staff."

The Hon'ble MR. DADABHOY asked :

"Will Government be pleased to state the total cost, if any, it has to pay for the maintenance of the Indo-European Telegraph Department in Persia, as also the amount of annual revenue the system yields?"

The Hon'ble MR. CLARK replied :

"The attention of the Hon'ble Member is invited to the major heads of account XIV and 16—Telegraph. In 1910–1911, the last year for which actuals are forthcoming, the revenue earned by the Indo-European Telegraph Department amounted to Rs. 21,87,209, and the maintenance charges were Rs. 10,82,644, sub-divided as follows :—

	Revenue.	Maintenance charges.
	Rs.	Rs.
Persian section	6,69,935	4,15,159
Persian Gulf section	15,17,274	6,67,615 "

RESOURCES OF LOCAL BODIES.

The Hon'ble MR. GOKHALE : "My Lord, I beg to lay the following Resolution before this Council for its consideration :

'That this Council recommends to the Governor General in Council that a Committee of officials and non-officials be appointed to inquire into the adequacy or otherwise of the resources at the disposal of Local Bodies in the different Provinces for the efficient performance of the duties which have been entrusted to them, and to suggest, if necessary, how the financial position of these bodies may be improved.'

"I think, my Lord, I ought to state at the outset why it is that I am raising this question here to-day when it was one of the subjects into which the Decentralization Commission inquired only four years ago, and when the recommendations of that body are still under the consideration of the Government of India and the Secretary of State. My reasons for adopting this course are first, that, though the Decentralization Commission went at some length into the general question of local self-government, its inquiry into this particular branch of the subject, namely, the adequacy or otherwise of the resources at the disposal of local bodies, was extremely slight; and, secondly, the very fact that the matter is at present under the consideration of the Government of India makes the present an opportune moment for raising this discussion here, because even if the Government are unable to accept this motion, it will be an advantage that the views of non-official members on this subject should be before the Government before a decision is arrived at.

"My Lord, in speaking to my Resolution about Advisory District Councils the other day, I pointed out how the reforms that have been introduced during the last five years have liberalized the character of the administration so far as the Secretary of State's Council and the Executive and Legislative Councils of the Government of India and the Provincial Governments are concerned. The district administration, however, continues to be where it was 100 years ago, and local self-government too continues to be where it was carried by the late Marquis of Ripon about 30 years ago; and I strongly feel, my Lord, that there must be important reforms introduced in respect of both these, in order that all parts of the administrative machinery should be brought into closer correspondence with one another. My views on the subject of district administration I have already laid before the Council. It is true that the motion was lost that day, but that does not mean that the last word on that subject has either been said or heard. To-day I propose to speak on the subject of local self-government. This subject may be considered under three heads: (1) the constitution of local bodies, (2) their powers and functions, and (3) the resources at their disposal. Of these three, the Decentralization Commission have gone in some detail into the first two, and their recommendations in regard to them are also fairly liberal, and I do not therefore wish to say anything about them on this occasion. I agree entirely with the recommendation made by the Commission that steps should now be taken to create village-panchayats in selected villages throughout India; I also agree that steps should be taken to establish what they call 'Sub-District Boards' in those Provinces where they do not at present exist. One essential condition of the success of local self-government is that those who take part in it should possess a personal knowledge of the area under their management, or, at any rate, should be able to acquire that knowledge without much difficulty. This condition can well be fulfilled in regard to villages and sub-districts; it is difficult for it to be fulfilled in regard to District Boards, as our districts are so large. Therefore, I think our real local self-government should start with villages, and stop with sub-districts; the District Boards may exercise only general supervising and co-ordinating functions, and then, if the Government choose, the other functions of an advisory character, of which I spoke the other day, might gradually be transferred to them. Turning now to the question of the financial position of local bodies, with which alone I am going to deal to-day, I do not wish to distinguish between District Boards and Sub-District Boards for this purpose. For to-day's discussion, I will take them together as representing rural self-government just as municipalities represent urban local self-government. Now, my Lord, let us take a bird's eye view of the whole position of local self-government in the country. There are altogether 717 Municipalities in the country, 197 District Boards and about 517 Sub-District Boards. There are besides about 150 small Union Committees,—389 in Madras and 61 in Bengal; but I will leave them for the present out of account. The population in municipal areas is roughly about 16 millions, which means about 7 per cent. That is the urban population, the remaining 93 per cent. being entirely rural. The highest percentage of urban population is in the Bombay Presidency, where it is 18 per cent., and the lowest

in East Bengal, where it is only 2 per cent. There are no rural boards in Burma; there are only Sub-District Boards in Assam, and no District Boards. In the United Provinces the Sub-District Boards have been recently abolished, and in the Punjab they have largely disappeared. Coming to the question of revenue, and first taking the four leading Municipal Corporations of Bombay, Calcutta, Madras and Rangoon, it will be found that their total revenue is 2½ crores. The average revenue of the remaining 713 Municipalities is only about 55,000 rupees each. The incidence of taxation is highest in Rangoon (and I think on this point my Hon'ble friend Mr. Gates distinctly scores), being as high as 11·61 rupees per head; Bombay City comes next with Rs. 10 per head, Calcutta follows with Rs. 8½, and Madras comes last with a little over Rs. 3 per head. For the remaining mufassal areas, the average is about Rs. 2 per head in Bombay, Punjab, Burma and the North-West Frontier, in the Central Provinces it is 1½ rupees; in the United Provinces and Bengal it is a little over Rs. 1½, and in Madras it is only Re. 1½. In Bombay, the United Provinces, the Punjab and the Central Provinces a large part of the municipal revenue is derived from octroi. In other Provinces there is no octroi. There is in Madras, however, a toll levied on roads, and Bombay and Assam also levy it. The principal revenue in Madras and Bengal is derived from taxes on houses and lands, Bombay, the Central Provinces and Burma also levying such taxes. In some Provinces there are taxes on professions and trades and in all, on carts and vehicles.

"The Municipal Boards have powers of taxation within certain limits with the previous sanction of the Local Government. The rural Boards have no power of taxation; they are limited to what is known as the one-anna cess. In ryotwari areas it is levied on the Government assessment, and in other areas it is assessed on the annual rental value of land. The total revenue from taxation from Provincial rates in rural areas is about 2½ crores, and another 2½ crores is received from various sources, including a small grant from Government. This gives us an incidence of less than 4 annas per head. The Local Boards, moreover, do not get the entire proceeds of this one-anna cess in all the Provinces. In the United Provinces one-third is taken by Government for village chaukidari police, and in the Punjab 20 per cent. has to be paid to the Government for general services. In Bengal a portion goes to the Government for public works cess, and in the Central Provinces only 4 per cent. of the land-revenue is levied as the one anna cess and goes to local bodies. Turning now to the functions of these bodies, briefly speaking, we may say that they are the care of health, of education and of roads or communications. Enumerating them in greater detail, we find that Municipalities are entrusted first with the duties of construction, upkeep and lying of streets and roads and the provision and maintenance of public and municipal buildings; secondly, the preservation of the public health, principally with reference to the sanitation, drainage, water-supply, provision of medical relief, vaccination, and measures against epidemic; and thirdly, education. And the rural Boards are entrusted with the maintenance and improvement of roads and other communications, education, especially in its primary stages, the upkeep of medical institutions, sanitation, water-supply, vaccination, veterinary work, construction and maintenance of markets, and charge of pounds and ferries. My Lord, one has only to enumerate these functions and contrast their wide range with the extremely meagre character of the resources which I have already mentioned to realise how unequal—how pitifully unequal—the resources of local bodies are to a proper performance of the functions which have been entrusted to them. Fortunately this point is one on which officials and non-officials are practically all agreed. The little evidence which appears on this subject in the proceedings of the Decentralisation Commission goes to show that there is no substantial difference of opinion between the two. Who that takes this situation into consideration can wonder that things are as they are as regards the provision for health or sanitation, for education or for roads in the country? My Lord, only about 3 per cent. of our towns have got a filtered water-supply, and even a smaller proportion have got efficient drainage. Thus in villages, in rural areas, over the greater part of the country, good potable water is a crying want. The total number of hospitals and dispensaries in the country is less than 2,700, and disease carries away annually between 70 and 80 millions, at least one-third of which mortality ought to be preventible with better sanitation and better water-supply. The masses of the people are sunk in dense ignorance. I do not think it is really necessary to dwell on this aspect of the question more than I have done. As I have already observed, there is practically no difference of opinion between officials and non-officials in the matter. I will, however, refer briefly to the evidence tendered on the subject by three important witnesses before the Decentralization Commission. The first witness whom I will quote is Sir Herbert Risley, now also no more with us. Sir Herbert Risley—we all recognized, whether we agreed with him or differed from him—always approached a question from the standpoint of a scholar and a thinker, and his evidence on the subject was remarkable. This is what he says:

'It must be admitted that the resources of District Boards and Municipalities are not sufficient to enable them to work up to modern standards of administration. In Municipalities this is most conspicuously the case.'

"The second authority that I will mention is that of the late Sir John Jenkins, whose recent death everybody in this Council sincerely deplores, the strength and liberality of whose views it did not take us long to appreciate, and to whose high qualities Your Excellency paid, if I may presume to say so, a befitting tribute only the other day. Sir John expressed himself on this question with characteristic decisiveness. He pointed out that the resources at the disposal of local bodies were exceedingly meagre, and he said that, considering that they were so meagre, it was no wonder that more interest was not felt in the work of local bodies. If local self-government was to be a success in this country, he strongly held that the resources of local bodies must be largely increased. My third authority will be my Hon'ble friend Sir James Meston, who will soon be translated, we all rejoice to think, to a higher sphere which he is bound to adorn, and where I hope he will remember that the eyes of those who have learned to admire him in this Council will still be on him. I hope my Hon'ble friend proposes to take part in to-day's discussion. Only, if he does, I hope he will remember that I have got his evidence before me, and that I have the right of reply. The Hon'ble Member is very clear and emphatic in his evidence as to what is necessary. It will take time to read what he says, but, briefly speaking, he strongly advocates that the resources at the disposal of local bodies should be largely increased. And he says, especially speaking of District Boards, but there should be quinquennial settlements made by Provincial Governments with them as to the additional revenue that should be allotted to these bodies. My last authority—last but not least—will be

the present Home Member. In a speech which he delivered some time ago in the Central Provinces, the Hon'ble Member dealt with the question as to why local self-government was not a greater success than it was, and he said that, considering the fact that the resources at the disposal of the local bodies were so extremely meagre, the surprise was not that they had not done better, but that they had done as well as they were doing. I think, my Lord, I need not adduce any more testimony on the point that the resources at the disposal of local bodies are very slender, and that, if local self-government is to be a success in this country, they ought to be largely increased. The Decentralization Commission have expressed the same opinion. Unfortunately the Commission had to inquire into a hundred different subjects, and therefore this particular subject, namely, the adequacy or otherwise of local resources, received the scantiest possible attention from them. And I feel compelled to say that the manner in which they have dealt with this question is absolutely perfunctory. They say that municipal bodies have powers of taxation, therefore they should raise extra taxation and thus meet their requirements. They did not, however, inquire into the question whether there was any margin for extra taxation, and, if there was a margin, what was its extent and how far it could be utilised at once. In regard to rural Boards, they propose certain small measures of relief—transfer of certain charges from here to there and so forth; only one substantial suggestion they make, and that is, that the 25 per cent supplementary grant, that is one fourth of the proceeds of the one anna cess roughly—which the Government have been making to rural Boards since 1905 should be increased 'if circumstances permitted.' Nothing more definite, however, than 'if circumstances permitted'. I must say that the whole question has been dealt with in a most unsatisfactory manner, considering its importance, and it is therefore that I urge that a fresh and thorough inquiry into this special subject should be ordered—an inquiry similar to what was made in England by the Royal Commission on local taxation. My Lord, it may be said by some that after all, if local bodies wanted more money, they should tax themselves more and thus provide the money. What margin there is for such additional local taxation, what is the total incidence of imperial and local taxation, and how far the proceeds of taxation are equitably distributed between the Central Government and local bodies, are, however, questions of great importance and require careful examination. One thing I want to point out clearly to this Council to-day, and it is that it cannot be justly urged, taking the imperial and local burdens together that the people of this country, relatively to their resources, contribute less in taxation than the people of Western countries. This is really very important, and I must therefore deal with it in some detail. My contention is that relatively to their resources the people of this country contribute the same proportion of their income as taxation, imperial and local together—that the people in leading Western countries do. There are three different systems of local self-government in the West. The first is the American system; the second is the English system; and the third is the Continental system, of which I will take France as the type. In America, the local authorities have independent revenues of their own—absolutely independent revenues. But they also enjoy complete immunity from the control of the State. As our circumstances are wholly different, the American analogy will not do for us, and therefore I will not say anything more about America. In England the local bodies derive a large part of their revenue from their own rates; then certain revenues have been made over to them by the Central Government as assigned revenues in recent times—this was carried out by Mr (now Lord) Goschen in 1889—and in addition they receive certain grants from the Exchequer. Thus what they raise from rates is supplemented by certain revenues known as assigned revenues and by grants from the Exchequer. In France, the local bodies derive a large part of their revenue by the simple process of being permitted to add extra centimes to the taxation which the Central Government levies from four 'Direct Contributions'; and this is a very important proportion of the resources of local authorities in France. Our system of local self-government in India is more similar to that of France, where the control of the Central Government over local authorities is much more stringent than it is in England; but as our future development will have to be more on English lines, I think it is necessary for us to study carefully both models, the English and the French.

"My Lord, there are certain important differences in the functions and responsibilities of local bodies in England and France on one side and in India on the other which must be noted. In the main the functions belong to the same category, but in England and France they are much more highly developed and cover a much wider range. Moreover, in England and France local authorities have to maintain their poor, whereas in India the people do it themselves out of our own private expenditure. In Great Britain, with the exception of the Metropolis, the police charges are thrown on local bodies, the State contributing half of the cost as grant. In Ireland, however, the police charges come from the Exchequer. In France the police charges are borne by the Central Government. I mention these differences because they have to be taken into account in instituting a proper comparison. Now, my Lord, taking the figures for 1909—the figures for 1910 will not do as, owing to the rejection of the Budget by the House of Lords, a large part of the revenue did not come in during the year, and the figures for 1911 are swollen by the realization of the previous year's arrears—taking the figures for 1909, we find that in that year in England, confining ourselves strictly and solely to taxation, and excluding Post Office and such other receipts, the State raised about 130 millions. In that same year, the local authorities raised altogether from the taxation, pure and simple, about 70 millions. This means a total taxation revenue of about 200 millions altogether, *i.e.*, 130 millions central and 70 millions local. About the same time, taking the latest figures available for France, we find that the State raised about 113 millions from taxation and the local authorities—the Departments and Communes—raised by taxation about 40 millions; altogether 153 millions. In India, taking the revised estimates for the current year and omitting, from the revenue under principal heads, opium, provincial rates, and forest and tributes, we find that our revenue was about 46½ millions sterling roughly—between 46 and 47. And taking the revenue raised by taxation by local bodies for the last year, we find it was about 3½ millions—a little over 3¼ millions;—thus we raised by taxation 46¼ millions imperial and provincial, and 3½ millions local, or altogether about 50 millions sterling. We thus find 200 millions raised in England, 153 millions in France and 50 millions in India. Let us now see what proportions these amounts bear to the total national income of these countries. In England at the present day, the average income per head is taken at about £40; and the population may be taken at about 45 millions. That means a total national income of about 1,800 millions; 200 millions out of 1,800 millions means about 11 per cent of the whole national income in England. Thus, in the year I have taken, 11 per cent of the whole national income was contributed by the

people for imperial and local purposes in the shape of taxation. In France, the income is now taken at about £30 per head, and the population is about 40 millions. The total national income is thus about 1,200 millions, out of which about 153 millions were taken for imperial and local purposes. This gives us a proportion of about 12½ per cent. for France. Now in British India our population is 230 millions. There is some difficulty as to what should be taken as our average income. There are various authorities who have given various figures. The late Mr. Digby calculated it at only £1 per head. Our great and venerable countryman, Mr. Dadabhoy Nowroji, calculated it at Rs. 20 per head. Lord Cromer, with the assistance of Sir David Barbour—himself later on one of the soundest Finance Ministers of the country, who was then Financial Secretary—calculated it at Rs. 27 per head. Lord Curzon—for controversial purposes (and that to a certain extent reduces the value of his estimate)—estimated this average income at £2 per head. Let us, however, for argument's sake take the highest estimate—Lord Curzon's estimate. Two pounds for a population per head gives us 460 millions. Out of the national income for the whole country, our total taxation, imperial and local, for the current year is, as I have shown, about 50 millions. That gives us also a proportion of about 11 per cent of our national income. We thus find that of the total national income about 11 per cent. is contributed in imperial and local taxation in England, about 12½ per cent in France; and about 11 per cent in India. When it is further remembered that the charge for the poor in England amounts to about one per cent. of the national income, and that that charge is borne privately by ourselves in this country, we may put our proportion also at 12 per cent of the whole national income. It is quite clear therefore from these figures—and they may be relied on for general purposes—that relatively to our resources we contribute the same proportion of our income in the shape of imperial and local taxation. But where the trouble comes in is in its distribution. The revenue thus raised is distributed in this country much more unfavourably to local bodies than happens to be the case in England and in France. In England, as I have already explained, the local bodies had in 1909-10 millions of their own; in addition they received in that year grants—assigned revenues and grants—from the Central Government amounting altogether to no less than 28 millions. They thus received altogether about 98 millions out of a total of 200 millions, and this, exclusive of the charges for police, in Ireland and in the Metropolis. Thus the total of 200 million pounds raised by the taxation was practically divided half and half between the Central Government and local authorities, the Central Government taking half for central purposes which have been described as 'onerous' purposes and the other half going to local authorities for what are called 'beneficial' purposes. In France, in addition to the revenue raised by taxation by the local authorities they received a little over 2 millions as grants from the Central Government. Taking into consideration these grants, as also the grants for education and the expenditure for police, we find that about 95 millions represented the expenditure of the State for central purposes out of this 153 millions, and about 58 millions represented local expenditure, including police and educational expenditure among the local, for making a uniform comparison. This gives us a proportion of about two-fifths for local and three-fifths for the State. In India it will be found that, even including the Government expenditure on police, education and medical relief in local expenditure—I include the police in India among 'beneficial' services with considerable hesitation—we still find that the Central Government took last year about 40 millions out of a total of 50 millions for its own purposes, *i.e.*, four-fifths; of the remaining 10 millions, too, more than one-half—nearly two-thirds—was administered by the State itself, and only a little less than one-half being administered locally. Here then is the real root of our trouble. It is not that we pay less for imperial and local purposes, but that what we pay is distributed so unequally between imperial and local services in this country. The Central Government here takes a much larger proportion than what is done in England or France.

"Now, my Lord, I do not say that this can be remedied at once; but some way must be found to secure a larger proportion for local bodies. There is one circumstance of a most striking character to which I must invite the attention of the Council. The total contribution from land is distributed in an altogether different manner here and in England or France. In England the bulk of the contribution that comes from land goes to local bodies, the Central Government receiving only a very small amount as land-tax. In France more than half the contribution from land goes to local bodies. For the year which I have taken into consideration, for every hundred centimes levied by the State from land, there were 130 centimes levied by the Communes and Departments together. In this country, however, the division is in the proportion of 16 to 1, that is, sixteen-seventeenths goes to the State and only one-seventeenth to local bodies. Now there we have really a very serious grievance. I know that it will be said that in this country the land belongs to the State; but after all it is only a theory, and a mere theory cannot change the character of a fact. And the fact is that the total contribution from land is distributed in India in a proportion which is most unfair to local bodies. If we could get for our local bodies a much larger share of the contribution from land, even if the proportion was not as high as in the West, most of the financial troubles of these bodies will disappear. Of course my Lord, I do not mean that any large proportion of the land-revenue can be transferred at once to local bodies. But I urge that, in consideration of this difference, the Government should help our local bodies with large recurring grants. In any case, the whole question requires to be carefully considered. A great authority on finance, Mr. Bastable, in the chapter on local taxation in his *Public Finance*, points out that land is pre-eminently a source from which local taxation must necessarily be largely drawn; and he points out that in rural areas, there is hardly anything else from which a local revenue can be derived. This is Bastable's view, and I think his authority must be acknowledged by every one. I therefore urge, my Lord, that a careful and thorough inquiry into this question is absolutely necessary, by a body of men qualified to deal with the subject, who should confine themselves to this sole and single question of the adequacy or otherwise of the resources of local bodies. The Committee should inquire into, first of all, whether the present distribution of resources between the Imperial Government and the local bodies is a fair one; secondly, in what ways the Central Government can come to the assistance of the local bodies—whether any revenues can be assigned as is done in England, and, if so, what, to what extent steadily increasing recurring grants-in-aid can be made from the Imperial Exchequer to the local bodies, and whether there is any margin for additional local taxation, and, if so, to what extent. I, for instance, would resire octroi in Bengal and Madras. The theoretical objections against octroi will, I think, not do in this country at our present stage. If you disallow octroi, you shut out an important and fairly large source of revenue for our local bodies. My Lord, I

urge this inquiry because the whole future of our local self-government depends upon this. It is freely admitted by every one—by the Government and by the non-official public alike—that there can be no more potent instrument of political education for the mass of our people than local self-government. On this account, as also because the interests of health, education and communications, which are in the charge of local bodies, are of the utmost importance to the community, that I urge a sympathetic examination of this question. My Lord, the Hon'ble the Finance Minister told us the other day—he said he was committing an indiscretion, but the country is grateful to him for that indiscretion—that, in one of the first conversations he had with Your Excellency, you stated to him that it was your earnest desire specially to promote the interests of education and sanitation in this country during your administration. My Lord, there can be no nobler gift bestowed on humanity than the two gifts of health and knowledge. We all fervently pray that Your Excellency may be enabled to realise this ambition of your heart. But if the ambition is to be realised, it can only be by strengthening the financial position of local bodies, because both sanitation and education can be promoted in the land only through the instrumentality of local bodies. I, therefore, earnestly trust that the Government will direct an inquiry such as I have proposed. The question is a very large one, and it has got to be dealt with in a large way. Unless it is so dealt with, unless local bodies are enabled to discharge the functions which have been entrusted to them properly, not only will local self-government prove a failure, but those great interests, those sacred interests, which have been made over to them—the interests of health and education—will also suffer.

"My Lord, I move the Resolution which stands in my name."

THE HON'BLE SIR JAMES MESTON:—"My Lord, the Hon'ble Mr. Gokhale has raised a question of great and growing interest. He has raised it, as he told us himself, rather with the object of having it ventilated and of giving this Council an opportunity of expressing its views regarding it, than with the precise desire of insisting upon an inquiry in the form which his Resolution suggests. For, as he has said, and as I think is common knowledge, the whole subject is now under consideration by the Government of India and by the Local Governments in consultation, at the instance of Mr. Hobhouse's Commission; and if, as he complains, the recommendations of the Commission fall short of what is practicable and reasonable, I have little doubt that the ground covered by the discussion which is now in progress will extend to the subjects—to the branches of the subjects—which the Hon'ble Member thinks Mr. Hobhouse's Commission omitted. If the result is not satisfactory, it will then be time to press for the further inquiry which he now suggests. But in the meantime Mr. Gokhale has given us a very interesting glimpse of the place which he would assign to the functions of the local authorities in his scheme of political ideals for India. Local self-government in the modern sense has had a chequered and not altogether a glorious career in this country. The old village organization, which has been the admiration of all students of ancient institutions, survived, for many centuries the inroads of conquerors and the changes of empire. But since the establishment of the British Government, since the establishment of a strong central Government, it has gradually weakened; and the rapid disappearance of the power and the responsibility of the old village organization is, I think we must all admit, one of the less happy consequences of the development of Indian Western lines. In place of the old village organization, we have not yet got any local institutions with the same vitality or anything like the same spontaneity. The statutory reform of local self government dates, as the Hon'ble Mr. Gokhale has told us, from the days of Lord Ripon, when the present frame-work of Municipal and District Boards was laid down. In some provinces that frame-work has been filled in better than in others; but the attitude of the public mind towards the whole subject is, I think, best indicated by the colloquial transposition of 'local self' into 'local slough' with which every one is more or less familiar. There has not, however, been absolute stagnation. The Municipalities, as has been the common experience in all countries, have gone ahead; and we now have, especially in some of the large cities like Bombay, a genuine, strong, active and public-spirited form of civic municipal life. But in the rural areas the District Boards and the Local Boards remain formal and as a rule ineffective. They are a part certainly, but a comparatively minor part, of the official administrative machinery; their duties are unimportant, and their inefficiency is largely due to the lack of funds and to the lack of genuine activity and to the lack of interest in the work which follows from poverty.

"Now, my Hon'ble friend has long been an advocate of change and improvement in these directions; and I am sure that none of us who listened to his speech will disagree with a great deal of what he has said—an agreement which some of us must hasten to offer when we see that he has before him that blue and sunset volume from which he threatens to resurrect some of our past misdeeds. There are, however, in his speech two minor corrections, which perhaps I may be allowed to place before this Council. One is, I am sure, a pure slip. He described the mortality in India as 70 millions; he meant 7 millions. The second is a more important matter. In the elaborate calculations which Mr. Gokhale has placed before the Council to show that India is as heavily taxed as European countries, he has made the wide and sweeping assertion that land-revenue is taxation. Now my Hon'ble friend knows, as well as most of us do, that there is no more controversial subject in the whole field of Indian politics. He knows the high authorities which hold that land-revenue is no more taxation than revenue from our forests or our gigantic irrigation works. And if that view is accepted, and it is certainly a tenable view, then his calculation to show the gravity of the Indian taxation requires modification. I did not, however, rise to bring this interesting discussion on to a controversial plane; I only wanted, as the Honourable Member appealed to my past evidence, to mention two points on which I have a word to say and a caution to offer. The first of these is the caution against attempting to go too fast. I am sure from what has fallen from my Honourable friend that he is not going too fast. But he has disciples and followers, he is the leader of a political school, many of whose members are less conversant than he is with the practical limitations of political ideals, and a word of warning may not be wholly superfluous. Mr. Gokhale has quoted examples of what local bodies do in other countries, the large duties entrusted to them, and the large revenues at their command. I think that, before these examples are followed, their history should be closely scrutinised. In England the parish system of government has come down to us from the days of the Tudors, and the powers of the rural authorities have centuries of training and experience behind them. In Belgium the local administration is of almost equal antiquity. But in France the movement is much more recent, and the communal system which he commends still remains officialised or, to use

the word which seems now to have become a term of special opprobrium in India, bureaucratic. Even in Eastern Germany, local self-government is still very backward, and in Italy, which historians tell us was the home of the earliest communal autonomy in Europe, the ancient system was completely broken down by feudalism, and its recent revival still leans very heavily on the central Government. The development of local self-government in Europe has thus had a varied history, and the wide liberty which it enjoys in England is by no means universal. It may be that the English models—the County Council, the Parish Council, and, the rest of it—are not those which India at the outset could most profitably study. It may be, in spite of what Mr. Gokhale has said, that we should turn rather to the rural Communes of France and Italy with their simpler forms, their more elementary duties, and their closer subjection to official control. For many years to come it may be that these models are as much as India is wise to follow.

"The second word of caution that I have to offer is this, and then I have finished. The Honourable Member has spoken of large grants from the Imperial Exchequer to the local authorities, and he has quoted the English practice. Well I suppose he knows the serious volume of discontent that the English system engenders. I see that this discontent received very forcible expression only a month ago in the House of Commons in a debate on one of the amendments to the Address, which was directed to draw attention to the grievances of the local rate-payers. In England, the rural local authorities realise a very large share indeed of their revenues, as he has himself told us, from taxation upon the land; and the rapid increase of their expenditure and their indebtedness is casting a burden on the land which in many parts has become too grievous to be borne. The only contribution made by personality to the expenses of the local bodies is supposed to be obtained by these grants from the Imperial Exchequer; and there is constant agitation and constant pressure for larger grants in the hope of thus securing a more equitable distribution of the burdens. What I am afraid of in India, and what I think will have to be most carefully guarded against in any progressive policy of local self-government, is a somewhat similar danger. It is the danger that the local bodies will have the responsibility of spending the money, but no real and direct responsibility for finding the money. If it has been sound policy on the part of the Government of India in the past to lighten the taxation on the land, it cannot hardly be sound policy to allow local bodies to increase it, and certainly it would be thoroughly unsound to base their system of finance on arbitrary enhancements of the taxation on the land combined with arbitrary doles from the Imperial Exchequer. There could, I think, be no system of finance which would be more unhealthy in its absence of all inducement to careful administration and to economy in local expenditure. Almost the same objection applies to the system of cesses which the Hon'ble Mr. Gokhale has quoted from some of the continental countries. There you have a system of the greatest possible simplicity; but its very simplicity is its danger. It gives the local authority no trouble and no unpopularity: the central Government has all the odium of assessing and collecting it: the local body has the gratification of spending it. In India, I cannot but think that any such system would be demoralizing and unsatisfactory. What I have to say, therefore, and I am sure my Hon'ble friend will take it in good part, is that if our rural authorities are to have the powers which Mr. Gokhale would give them, they must not be content with the dangerous sops of cesses on the land and grants from the Imperial Exchequer. They will have to take up their own burdens and distribute them over the local interests and the classes who benefit from their roads and schools and dispensaries. They cannot be allowed to cast the whole of the responsibility on the shoulders of the central Government, or, what is still worse, on the inarticulate cultivators of the soil."

The Hon'ble MALIK UMAR HYAT KHAN: "My Lord, being a Vice-President of a District Board and having been connected with local bodies for a time, my experience may be of some use and I should like to make a few remarks. Being acquainted with a distant mufassal I find that very many things are much neglected there for two reasons—a general want of funds, and the way in which these funds are spent.

"I was a witness before the Decentralisation Commission, and I plainly said what I felt on the subject. I need not repeat it as it is on record. I can safely say that since then the situation has improved, but even now I do feel the necessity of further improvement in that direction. There are committees and committees; and I think that the appointment of a larger committee to make exhaustive inquiries throughout the country would be open to objection on the ground of expense, but smaller committees might be useful.

"Government pays our way up to Simla for the Session of the Council. If three of the Members were appointed up there as well as three officials to meet for an hour or two a day when there is no legislative work, some useful results might be obtained. Some Members who take up time by moving Resolutions, making speeches or asking questions may do more useful work by serving on these committees.

"Again, Government, instead of throwing out all the Resolutions, would please people by accepting them. The public would be impressed with the idea that something was being done, and such a course might help the Government materially without any cost. If Resolutions were disposed of by such committees, it would obviate the necessity of bringing them forward in the Legislative Council year after year. My Lord, then we will easily be able to say that such a matter has been disposed of by officials and non-officials and there would be no need to move them again. As to the time spent it will be less than the debates here and may be of greater satisfaction and more useful, and I would be in favour of such a committee.

"My Lord, suppose this Resolution as put before the Council is seconded and adopted, a sort of Select Committee would be formed here, and it would be said that such and such members would meet in Simla and such a course would give much pleasure. I suggest the appointment of three officials and three non-officials, the president being an official who would give a casting vote when necessary. I do not know much about Russia and France, etc., but I know something about India. My Lord, we have a budget and we all go very carefully through it. I know my Hon'ble friend would not see any money wasted, neither would the Finance Minister allow any waste. The next thing is our Provincial Governments. When we give them some grant in addition to what they already have, there are more than three—the Imperial head, the Provincial head, etc., and I am of opinion that no money is wasted on their own requirements by Provincial Governments.

"Local Governments make grants to Commissioners, who in their turn distribute them among their districts, but as a matter of fact they have not sufficient funds. We would like to say that we have not got sufficient for our Provinces. The Commissioner being the man on the spot supervises the expenditure. The only other way of increasing their resources is, as my Hon'ble friend has suggested, by taxation. Then there are the zamindar and the money-lender classes. I will be very sorry if zamindars are burdened any more, because they are already sufficiently taxed, but I would not be sorry if the other class were taxed.

"When there is a particular sum in the district to be spent, it can be spent only in two ways, firstly, by the people, who if they were clever enough and took the administration of these local bodies into their own hands, would administer the funds themselves, and secondly, the District Officer or the Deputy Commissioner. When I was put before the Decentralisation Commission I said that the Deputy Commissioner's order should be carried out. Now, those in the district know sometimes how these sums ought to be spent; but when a new man comes, he goes to one particular part of the district and says that that is very bad, or that is bad, without knowing what the other parts of the district are like, and perhaps the District Board is spending the money only on one portion of the district. Then again we should wait till things right themselves, and that is just as my Hon'ble friend the Home Member advised us the other day. I would like to give you an instance which is interesting. When I went away from here, I attended one of these District Board meetings, and I thought, as I had just come back from Calcutta, I would try if anything could be done. Well in this case, I was by chance on the right side and the officials were on the wrong. I knew the vernacular and I was able to persuade all these men. I told them that they had been appointed by His Excellency in a sort of trust: that they were only speaking what they thought, and that if they went on like this, they would be making a mistake before God. This frightened them, and they all came round to my way of thinking. This shows how things are done in the distant mufassals, in places which cannot be reached by railways. I am sorry I cannot move a Resolution to take a railway to my house as my friend tried to do the other day. If certain things happen in certain mufassals, I think it is a very good reason to leave the things to right themselves. I know the rules about District Boards and I think they ought to be put right. At the same time there is still a great deal to be said in the same direction in which I said first. No doubt there is a great deal of necessity for a Committee. Nothing very big has been suggested, and I think there can be a great deal of good out of it. I have heard that something has already been done in my Province. That shows that the Punjab is far ahead in every way. Now, my Lord, I think this time we have got a member also to speak who will not be backward in that capacity. With these few words, my Lord, I side with my friend, the Hon'ble Mr. Gokhale."

The Hon'ble MR. DARABJEE: "My Lord, I do not wish to take up the time of this Council with lengthy observations. But I feel constrained to raise my feeble voice in support of this Resolution. I do not see how any non-official member acquainted with the working of municipalities and local bodies could withhold his sympathy and support from the Resolution which has been put in such lucid terms and with such explanatory details by the Hon'ble Mr. Gokhale. Intimately associated as I am with the most important Municipality of my Province for a period of twenty years, I entirely endorse all that the Hon'ble Mr. Gokhale has said. Many of the Municipalities have very slender resources; most of them are on the verge of bankruptcy; and the question of finance is one of the most important and pressing questions with most of these Municipalities. In fact, there is a consensus of opinion throughout India that the resources of these Municipalities are very slender and that these bodies require some sort of support. The present distribution of the funds between the Imperial and Local Governments, as has been so vigorously pointed out by the Hon'ble Member, is far from equitable, and a further re-adjustment on sounder and more liberal lines, in my opinion, is very necessary. Local bodies, as I have pointed out, require large finances to meet the cost of education, road-construction and many other important matters. I think the Committee which has been proposed by the Hon'ble Member will, at any rate, be in a position to place before Government full and further details on the important issues involved. The Committee in my humble opinion ought to be started, and I am sure it will be productive of excellent results both to the Government and the various Municipalities and local bodies."

The Hon'ble SIR GANGADHAR RAO CHITNAVIS: "My Lord, with my knowledge of the financial condition of local bodies, I feel I must support the Hon'ble Mr. Gokhale's motion. The inquiry he recommends will be interesting in more ways than one, and will disclose remarkable inequalities in the rates of local taxation in the different Provinces, suggestive perhaps of a fairly satisfactory solution of the difficulty, without trenching upon the finances of the Imperial Government. The equalisation of this taxation will place funds at the disposal of the more needy local bodies for application to improvement of communications and the moral and the material condition of the population. At the same time an inquiry on the lines suggested by Mr. Gokhale will demonstrate the unfitness of some of the local bodies to execute the large and costly schemes modelled upon Western experience that are, not unoften, thrust upon them by overzealous sanitary experts. With these words, I beg to support the Hon'ble Mr. Gokhale."

The Hon'ble BABU BRIJENDRANATH BASU: "My Lord, I rise to say a few words in support of the Resolution moved by my friend. It has been said by the Hon'ble Sir James Meston that local self-government has not been proved the success that it was expected it could, and he has given it a characteristic description which probably in some instances may be true. But I believe he has himself furnished the answer and that is—the want of funds. I am speaking of Bengal, with the conditions of which I am somewhat familiar. The District Boards have so little money at their disposal and they are able to achieve so little, that their proceedings do not raise the same amount of interest in the people that they would otherwise do if they had ready funds in their hands with which they could achieve some thing. My friend the Hon'ble Mr. Gokhale has referred to the enormous amount of preventible deaths. In view of the speech of my Hon'ble friend Sir C. P. Lukis the other day, as to the cause of malaria and plagues, it may be doubted as to whether there are any means available at present to local bodies to stop the ravages of these diseases. But whether there are any means or not to stop these ravages, certainly means may be found of affording relief to the people

and mitigate the ravages of all these diseases. The answer to a question that I put in this council, makes it quite clear that medical relief in the mofussil is very inadequate and that more must be done. With the one sure rule that we have in Bengal, it is absolutely impossible. The roads in the mofussil districts are more or less in a neglected condition; so are the tanks and the wells. I speak nothing of education because they have hardly any means to devote for education; on sanitation, it is still less; so that the question has become imperative as to what ought to be the resources that should be placed within the reach of local bodies, and what would make their operations more useful and productive. I will not enter into the vexed question as to whether land-tax is a rent or a tax. These are questions which are difficult to raise, and which have been raised on different occasions by different authorities. But apart from that, I will take the case on a simpler basis, namely, the resources available in the country for the purpose of taxation to enable local bodies to carry out all the works which are urgent and necessary in the interest of the areas over which they are in charge. This is a matter for careful and anxious consideration. My friend, the Hon'ble Mr. Gokhale, has pointed out that the Decentralisation Commission did not deal with that aspect of the question with any sufficient amount of consideration and detail, and consequently, in view of the fact that something is going to be done, and that the matter is directly under the consideration of Government, my friend has done a public service in bringing the question forward to public notice for the consideration of Your Excellency's Government. We in Bengal have felt that so far as Provincial taxation is concerned, further taxation is not expedient and that some portion of the resources which are available for Imperial purposes might probably with advantage be made over to local bodies. That is a question which has been very carefully considered in England by a Royal Commission as to how far local bodies should go on with local rates, and how far there should be subventions and apportionment of Imperial rates. I shall not go into any controversial questions, but taking even the case of the Corporation of Calcutta, which is, according to Indian ideals, a fairly wealthy Corporation, we have been wholly unable to find a suitable place for the recreation of the Indian population of the city. We have nowhere in the northern part of Calcutta any park or square approaching even very remotely to the Maidan we have in the south, which gives the southern part its health and its attractiveness. The attitude of Government on this point has not been altogether very favourable, and it is quite evident that the resources of the Calcutta Corporation have been inadequate. So also in the mofussil, the cry has always been that we cannot do anything. Roads are left in utter disrepair as I have said, and tanks and wells are always bad. The drinking water is hardly, what as was said by an eminent medical authority, fit even for cattle to drink sometimes during summer, so that with improved water-supply cholera at least might be to a great extent prevented. For this and other reasons into which I need not go in details, I think it is desirable that this question should be carefully considered, and ways and means found to raise local self government out of the slough into which it has fallen and to give it resources and funds which will attract better men than that at present and enable local bodies to discharge their duties with satisfaction to themselves and with profit to the public."

The Hon'ble Mr. MADGE: "My Lord, everybody in this Council and out of it will agree with the Hon'ble Mover of this Resolution that health and knowledge are the most valuable gifts which any authority can bestow on any people. I doubt, however, whether the same unanimity could be secured if the question were raised of what is the best agency to employ in furthering sanitation and knowledge. I have studied as much of the divisional reports on local self-government, and the Government Resolutions upon them, as are published for general information, for some years, and the impression left on the mind is that, though some men of capacity and public spirit have been brought forward who have rendered great help, that is a remark which could not be truly made of the majority of local self-governing bodies. In many places local self-government is lagging because of the entire want of public spirit amongst the people upon whom these privileges were conferred. How far that is true, I do not pretend to decide. I think that the divisional reports seem to me not to be published *in extenso*, so that the public might ascertain what are the real views of responsible officers as to the true state of matters. The other day the Hon'ble the House Member pointed out to us the lines on which he thought local self-government might best be developed. I do not think that there is any non-official or other members of this Council who do not wish that the people should participate more and more not only in the privileges but also in the financial responsibility of local self government in the true sense of the word. But if the glimpses we have had of the state of public spirit in the country and the divisional reports are fairly accurate, then, although I believe that many places in this country are adapted for the further development of local self government, I doubt very much whether many men of the right sort will be available, and I need not hesitate to say that if in the majority of districts in this country that is the case, then the investing of local bodies with funds to develop sanitation would represent a sort of degeneration in the agency employed for the purpose; for no one will say that our District Officers, our Civil Surgeons and our Engineers have not done their very best. What I desire honestly to see in the class of Indian gentlemen corresponding in education, in capacity with our District Officers, with our Engineers and with our Civil Surgeons, where such really exist, coming forward and proving that they possess the knowledge and the capacity to guide, the future sanitation of the country. I cannot say that I wish to oppose this Resolution, but in the present state of matters, when we have a new Department which has just now been started with sanitary and educational powers, I should like to see what the attitude of the Government is towards these two great branches of administration before there was any interference with them on the part of our local bodies. The Hon'ble Sir James Meston has pointed out to us that it would be extremely dangerous to invest local bodies with the power of spending money who will not be responsible for raising it. We are on the eve, my Lord, of a great movement of delegation, and I do not know what the Government purpose doing in that direction, or how far they think of dispensing with the power of raising funds. But I must say that in my humble opinion, if it is a question of devoting to local improvement funds raised imperially, then there will be a great objection to that course on the ground that what is raised in one part of the country cannot practically be devoted to the improvement of another. So far as our funds may come from customs-duty or any other external source, I should not object to such devotion of money to local improvement; but if it is a question of devoting a large section of the Imperial funds raised all over the country to purely local improvement, I should say that there is a serious objection to such a course."

The HON'BLE MR. MUDHOLKAR: "My Lord, I have been connected with local self-government for sixteen years, and recently my connexion has been of a more responsible character, and I think therefore that I am under an obligation to intervene in this debate. Leaving academic questions aside, my Lord, the Decentralization Commission has clearly made certain facts prominent, and they are that, on the whole, municipal Government has been fairly well carried on in India and that municipal duties are fairly well discharged, that the different Municipalities are doing their work satisfactorily, and that they would perform their functions better if their funds were more adequate. In regard to this it is also considered by all responsible heads of divisions and the Local Governments that the time has now come when their resources ought to be increased. In regard to District Boards it is indeed said that the District Boards have not been as great a success as the Municipalities have been. In reference to that it has been pointed out by non-official witnesses and by many official witnesses that this was in a measure due to the fact that most of the District Boards were under the existing system merely registering bodies. We know that many a time things are done two months before the bills touching them are brought before the Board and their sanction obtained to the expenditure. Even a whole programme is at times gone through without their knowing that such a thing was required and was being carried out. It is admitted that the Taluka Boards ought to have greater powers and that District Boards should have greater power of initiative, and that they cannot be granted any of these powers unless their resources are extended. It is also conceded that they should have larger powers of taxation. My Hon'ble friend on my left (the Hon'ble Mr. Madge) has just now expressed a doubt as to how far the people of this country have shown their capacity in carrying on the work which is done by District Officers, Civil Surgeons, Engineers, and so on. It is evidently overlooked that many of the persons who discharge these functions in these capacities are also from among the people of this country; and further wherever a non-official has been allowed scope he has discharged his work properly.

"Turning to the matter of this Resolution, the whole question reduces itself to this. In regard to Municipalities, District Boards and Taluka Boards an advance is admitted to be necessary. It is also further proposed to grant powers to Village Panchayats. All the functions entrusted to these bodies mean money, and the question is how that money is to be obtained: whether the whole burden is to be thrown on local resources or whether some contribution—a fair contribution greater than what is made at present—should not be given out of the Imperial resources. Now that for money for local purposes the local bodies ought to tax themselves, is a proposition which I am not concerned with at present; the propriety or necessity of it is admitted by all of us in our everyday life. It is also admitted that to a certain extent at least there is a claim upon the general resources of the country. And the question arises whether claims of these various local bodies ought to be met by doles, as is the system at present, or whether the grant of Imperial assistance is to be conducted on a systematic principle. That is a question which demands the attention of the Council more than the mere fact of the necessity of these bodies requiring money. That we do want money is conceded on all hands. The question is, whether the present system under which they can obtain money to the extent that they are noisy or can thrust themselves forward, whether the system of scramble similar to that which prevailed prior to 1870 in the Imperial finance, should be allowed to continue. My Lord, in regard to this, I think it clearly deserves the serious consideration of Government that the principles of distribution should be laid down and that the local bodies should be entitled to—I do not say a very great portion—but to some portion of the land-revenue.

"In my own province, nazul lands, that is, sites for building purposes, have been handed over to the Municipalities, and four-fifths of the revenue is assigned to them as their share. In regard to the land-revenue on agricultural land, a certain proportion might similarly well be granted. The one great matter which has to be considered is that there are localities which do not thrust themselves forward, and do not, therefore, get what is their due, as they do not make a loud noise. This is wrong. The whole thing should be determined on principle, on the basis of what are the true demands and what are the true resources of the various local bodies. Now, that is clearly a matter in regard to which I think the deliberations and suggestions of the Committee will be very useful to Government."

The HON'BLE MR. MAZHARUL HAQUE: "My Lord, my excuse for taking part in this debate is that I have some experience of the Municipalities of this country. I myself have acted as a Municipal Commissioner and again as a Vice-Chairman of one of the Municipalities of Behar. My Lord, the resources of these Municipalities are no doubt very inadequate. Whenever we wanted to introduce any improvement in the Municipality of which I had the charge, I found that we could not do it because we had no funds at our disposal. It is, I believe, 14 or 15 years ago that in the district of Saran, the first district in which plague appeared in Behar, we tried to improve the Municipality of Chapra; but when we wanted to have certain improvements in one direction, we had to cripple our ordinary expenditure in other directions. The Local Government came to our aid, but that was not much of a help. The taxes in these Municipalities cannot possibly be increased. The most painful duty that I ever performed in my life was the attachment of woollen doors and door-frames of poor families allowed by law in arrears and a half per cent. on the valuation of houses, and that is the amount which is already levied in most of the districts of Behar. We cannot increase this limit any further. The only remedy for this inadequacy of funds is that the Imperial Government should come to the help of Municipalities. My Lord, it is rather a difficult subject and I feel the difficulty of it. The Local Government and the District Officers are willing to help local bodies; but they have got no funds at their disposal, and I feel that if any way can be found to help District and Local Boards and Municipalities that way ought to be found."

The HON'BLE MR. SUBBA RAO: "My Lord, after the exhaustive and eloquent speech by the Hon'ble Mr. Gokhale, it is unnecessary for me to say anything on the subject. I rise only to express how deeply I feel in regard to the precarious position of our rural Boards and Municipalities. I do not wish to say anything about the large Municipal Corporations in the capital cities in different Provinces. It is opportune that the Hon'ble Mr. Gokhale has brought forward this Resolution now, as the recommendations of the Decentralization Commission are now engaging the consideration of Your Excellency's Government. I was examined as a witness before the Commission, and I gave my

experience with regard to these bodies. The problem with which Local Boards are now grappling may be briefly described as to how to make bricks without straw. The responsibilities laid on these bodies are indeed enormous and the means placed at their disposal for adequately discharging their duties are slender. I may illustrate this by a concrete example from the Madras Presidency. So far, my Lord, up to the end of 1910–11, the amount of loans outstanding against 36 out of 61 Municipalities in that Province is nearly 27 lakhs of rupees. Yet there are still large schemes before them, such as drainage, water-supply, etc., that have to be financed and carried out. The most important question to my mind in connection with Local Boards is how to make local self-government popular and enlist local patriotism and enthusiasm in its cause. I may say, my Lord, that so long as these bodies have not the means to adequately discharge the duties entrusted to them, their administration cannot be expected to be viewed with favour by the people concerned, who feel more the burden, of the taxes imposed on them and do not realise adequately the benefits conferred on them. I trust, my Lord, that the Government will give their earnest attention to the important problems raised by the Resolution and place local bodies in a position where their administration may be both popular and efficient."

The Hon'ble Sir GUY FLEETWOOD WILSON: "My Lord, Mr. Gokhale has told me that whenever I begin by paying him a mild compliment I invariably end with something very discouraging. On this occasion, therefore, I will not compliment him, as I should much like to do, but I will instead reserve a little word of encouragement for the end.

"I am glad to have the opportunity afforded me by this Resolution of expressing my views on some of the aspects under Indian conditions of a very difficult problem. The Resolution, in fact, raises the whole question of the division between Government on the one hand and local bodies on the other of the sum total of public duties and public revenues, and this question is one the extreme difficulty of which will be obvious to any one who will even glance at the history of local self-government in England for the last fifty years.

"In England, however, we have at any rate a general similarity in the conditions under which local bodies are working, and we have one central supervising and controlling authority for all of them. In India, I will not call it a special difficulty, but we have this further complexity, that between the Central Government and the local bodies we have interposed a number of Local Governments.

"This seems to me the primary fact in the present discussion.

"It leads me to question how far it is desirable to discuss, in their general application, the questions raised by the Resolution, and it convinces me that the appointment of a Committee of the kind proposed by the Hon'ble Member is not desirable.

"Mr. Gokhale would have us send a Committee roving through India. They would encounter, I need hardly say, the most diverse conditions. In every Province they would discover a different Municipal Act, a different District Boards Act. In one locality they would find octroi the mainstay of the Municipalities or District Boards, contributing to the Local Government for village police; in another direction octroi is non-existent and the District Boards retain the whole proceeds of the local cesses. And through all these different conditions the Committee is to move recording findings and making recommendations to which the Local Government, which is primarily concerned, may be entirely opposed. That to my mind is a fatal objection to the proposal.

"But the Hon'ble Member may say—'the issues are such as only the Imperial Government can settle.' Let us examine that position. It means that, should the resources of local bodies be found to be insufficient, the Imperial Government may be called in to supplement them either by grants-in-aid or by the diversion to local needs of taxation which at present is devoted to general purposes.

"But as regards grants-in-aid I think it will be admitted that we have done all we could do in our recent grants for Sanitation and Education; indeed, I cannot remember that in this direction our action has been criticised, and it is sufficiently obvious that in this matter we cannot forestall the future but must guide our course according to the conditions of successive years.

"In considering the possibility of appropriating for local purposes the proceeds of some of our general revenues, it is plausible to say that we should lay down a general policy. But my point is that a question of this kind cannot be decided on general grounds, irrespective of the needs, both provincial and local—of the different administrations. I cannot, that is to say, contemplate the transfer of revenue on *à priori* grounds without regard to actual requirements, and if the question were to come before me I should have to consider it not for India as a whole, but for the particular Province whose case was under consideration.

"It has always to be remembered that, in spite of all superficial distinctions, there is a substantial unity in the objects of local and of general State expenditure and in the funds from which they are both met, and we reach the firmest ground by considering the different authorities concerned as partners in a common business. This being so, the question arises, why give a preference to the local representative of the first? The answer no doubt is in the most general terms,—in order to encourage the growth and activity of representative institutions. With that answer I have no quarrel; I recognise to the fullest possible extent the desirability of the purposes which it implies. But a survey of local requirements would have to be supplemented by a survey of Imperial requirements if we are to hold the balance equally between the two; and such a survey opens up almost illimitable investigation.

"It is easy to quote the grants-in-aid voted by Parliament in England from Imperial funds; but Hon'ble Members will not find it so easy to prove any analogy between England and India in regard to this.

"In England we have no Provinces with permanent settlements; here the grants from the Imperial exchequer go to Provincial funds and the grant-in-aid is apportioned by the Province.

"It seems to me that the invocation of assistance from general revenues places us on the horns of a dilemma. For on the one hand it can scarcely be urged that funds should be made over to local bodies without any specification of the purposes which justify the transfer. And on the other hand if any appropriation is to be indicated, it seems unnecessary to consider the requirements of local bodies as a whole. For those requirements can be analysed as requirements for education, for sanitation, and so on. It is just as easy to move that the grant for primary education or for sanitation should be increased, as to move that a general addition should be made to the resources of local bodies, and so much of the increased grant as appertains under the accepted division of public duties to local bodies

will then find its way automatically, as it has done in the distribution of grants in the last two years, into the funds of the authorities who are responsible for the expenditure.

"Finally, I may refer in this connection to the recommendations of the Decentralization Commission. It is scarcely necessary for me to point out that they cover, to a large extent, the same ground as the present Resolution. That these recommendations are still under consideration is a fact to which I draw attention, not as barring the acceptance of the present Resolution, but as indicating its inherent weakness. The recommendations of the Decentralization Commission will be considered in the light of the opinions offered by Local Governments. Mr. Gokhale's Resolution proposes to ignore, if not to over-ride, those opinions, and it is on that ground first and last that I am obliged to resist it.

"I have no desire to disparage local administration. On the contrary, I am as keen as is Mr. Gokhale to foster it; but beyond saying that, I am afraid I cannot give any encouraging reply.

"I hardly think, however, that Mr. Gokhale can have expected the Government of India to accept this Resolution. I think rather that what he especially desires is to bring prominently under consideration the necessity for developing local interest in local matters by local people. Mr. Gokhale himself put the case admirably on the last occasion when he dealt with the subject in this Council. He said:—

'One of the most important, and at the same time most difficult, problems connected with the government of this country is how to reform the character of the district administration and bring it into closer association with those who are affected by it.'

"The day will come, I hope, when local bodies will throw themselves whole-heartedly into the improvement of their districts, and I trust that that time is not so very far off. But it must be borne in mind that nothing is so likely to arrest, indeed to throw back, the cause of local self-government as the misapplication of public funds entrusted to local bodies before the latter are fit to administer them.

"Mr. Gokhale will say that I am giving him but cold comfort by the usual indication that action in the direction which he indicates is premature; but I would bid him be of good cheer.

"Whenever Mr. Gokhale advocates a policy to which he attaches much importance, I am irresistibly reminded of the Indian juggler who sows a mangoe seed in a flower pot and covers it over with a cloth. In an extraordinarily brief space of time he removes the cloth and behold there is a goodly mangoe tree in full bearing. So it is with Mr. Gokhale. He advocates a certain reform. We give him the mild answer which turneth away wrath, and we think we have before us an appreciable breathing time. But Mr. Gokhale has sown his little seed in his little flower pot; he has covered it over with his little cloth, and within an incredibly short space of time he removes his little cloth and presents to our astonished vision a tree bearing, not only leaves, not only buds and flowers, but a goodly crop of wholesome fruit.

'It is for this reason that I bid my Hon'ble friend be of good cheer, although I cannot accept his Resolution."

The Hon'ble MR. GOKHALE: "My Lord, I was glad to hear the assurance which the Hon'ble Sir James Meston gave that the Government will consider the opinions expressed in the course of this debate in passing final orders on the recommendations of the Decentralization Commission. The delay in passing such orders has already been very considerable, and I hope the question will be dealt with very early now. Of course, we know that the wheels of the Government do grind slowly; only I am not sure that they grind 'exceeding small.' However, I sincerely trust we shall not have to wait very much longer now.

"As regards the question of land-revenue—whether it was rent or tax, and whether I was right in including it among the proceeds of taxation—the Hon'ble Member has raised again the old controversy to which by anticipation I had briefly referred. I will, however, mention in this matter a great authority on the subject—an authority which I hope will satisfy even the Hon'ble Member. One of the most distinguished Finance Ministers that the Civil Service ever gave to India was Sir David Barbour. Now, Sir David Barbour, as I have already stated, assisted Lord Cromer in his inquiry into the income in India per head, an inquiry which was made in the early eighties. The report, setting forth the final conclusions of that inquiry, has been treated by Government, curiously enough, as a confidential document. On several occasions a demand was made in the House of Commons for the production of that report, but the Secretary of State invariably resisted it on the ground that the papers were confidential. By an extraordinary chance, however, I came across a copy of this report in the Imperial Records—I found it among a heap of books in a neglected corner. On the outside the volume had nothing to indicate that it was of a confidential character; inside, however, the word 'Confidential' was printed in a corner. I asked the Librarian, as the book was there among other books, if I could use it, and he said I could, as well as any other book in the room! Now in that report, Sir David Barbour gives his deliberate opinion that our land-revenue must be included among the contributions made by the people, and he gives most excellent grounds for that opinion. He says: the only question that has to be considered is, of the total wealth produced by the community, how much is required by the Government for the purposes of administration? It is quite clear that if the Government did not take this land-revenue from the people, it would remain with the community and would fructify in its pockets. In that respect land-revenue stands precisely on the same level as the salt-tax or any other taxes, and therefore in estimating the total contribution of the people for the expenses of the Government, land revenue, he says, must be included.

"My Hon'ble friend also said that if once the principle of regular grants was introduced, there was the danger of local bodies pressing Government for more and more money, and that would be irresponsible finance. I will tell the Hon'ble Member a little story by way of answer to that. A little child that had to trudge a long way to school asked its father once to give it a penny for a bus ride. The father, however, tried to point out that children that drove in carriages were also discontented, that they aspire to drive in taxis and motors, and that it was therefore best to resist his request for a penny for a bus ride. My Lord, we are not even at the beginning of the system of grants-in-aid; when we get substantial grants, I think it will be time enough for the Government to talk of the possible abuses of the system. Moreover, the Hon'ble Member forgets that there is an important safeguard against any such abuse in this country. In England a private Member has plenty of

influence: here we can only bring up questions for discussion, and until the constitution of this Council is remodelled, the Finance Department, I am quite sure, in spite of what the Hon'ble Sir Guy Fleetwood Wilson said at the end of his speech, can well go to sleep. They have nothing to fear from us, poor non-official members of this Council!

"One more remark of the Hon'ble Member I must notice, namely, that the additional centimes in France were demoralising. I have no personal knowledge of that, but I am not quite convinced that the Hon'ble Member is right. Our one-anna cess is already in the nature of 'additional centimes,' and the Government had no objection to that. If you will not have this provision of centimes, you will have to depend upon grants-in-aid or assigned revenues. How else were our rural bodies to derive their revenue? Either the one or the other way must be adopted, or else, let it be said straight off that no more money could be found for local bodies. Now, as has been pointed out by Ba-table, land is the only source from which rural bodies can derive the bulk of their income. But in this country land is already taxed up to the hilt, and therefore, unless the Government comes forward to make a liberal contribution to the local bodies, I do not see any other way in which local bodies can be really helped.

"As regards what has fallen from the Finance Minister, it is quite true that there are Provincial Governments intervening between the Government of India and the local bodies. But the distribution of the proceeds of our total taxation between imperial and local is a matter that principally concerns the Imperial Government and not the Provincial Governments, who I am sure will be simply glad to pass on to the local bodies the money that the Imperial Government may place at their disposal for the purpose. Moreover, your theory is that all the revenue belongs to the Imperial Government and the money that goes to the Provincial Governments is placed by you at their disposal as your agents. If you claim that the responsibility also to find all the money required rests on you. I can assure the Hon'ble Member that if he is able to place recurring grants intended for local bodies at the disposal of the Local Governments, they will only be too glad to pass on these grants to local bodies. Therefore, action must be taken here by the Imperial Government and not by the Local Governments.

"Then the Hon'ble Member says that recently grants have been given for sanitation. Yes, but they are non-recurring grants. You may give non-recurring grants from time to time whenever you are in a mood to do so. What I want is large recurring grants regularly provided out of the Budget for local bodies. The provision should be independent of what the state of the finances may be—prosperous or otherwise. I shall not object to additional taxation if necessary in order that this provision might be made. Education, sanitation and communications are services that require to be looked after quite as well as those that the Imperial Government has taken charge of. The Hon'ble Member says that if a committee is appointed, the members might look to the requirements of the local bodies, and the requirements of the Imperial Government might be left out. But all the six or seven members of the Imperial Government are constantly there and have been there, all these years, to think of the requirements of the Imperial Government. Only these two years a member has been put into the charmed circle to think about local bodies and their position. The influence of this new Department is already seen in the increased grants that we have received for education and sanitation during the last two years. I am glad that the Hon'ble Member in charge of education and sanitation is now there to put continued pressure on the Finance Department. All the other members, however, are there every day to think solely of the Imperial requirements. My Lord, it is the local requirements that in the present scheme of things which have no great chance of being considered. Therefore urge that Government should appoint a body to make an inquiry not into a hundred subjects, but into this one sole single subject. I am quite sure that some day or other the Hon'ble Member will have to make an inquiry, and then even the juggler's illustration may come true. But considering the assurance which has been given by the Finance Department, namely, that the views expressed to-day will receive consideration when disposing of this question, I am content not to press this Resolution to-day, and I therefore beg to withdraw it."

His Excellency the PRESIDENT: "The Resolution has, by permission, been withdrawn."

[*At this stage the Hon'ble Sir Guy Fleetwood Wilson took the chair.*]

LIFE ASSURANCE COMPANIES BILL.

The Hon'ble Mr. CLARK: "Sir, I beg to move that the Report of the Select Committee on the Bill to provide for the Regulation of Life Assurance Companies be taken into consideration."

The Hon'ble Mr. FEETH: "Sir, speaking as one who has been intimately connected for the past twenty-six years with every branch of insurance business in India, I esteem it a very great privilege and honour that I should have been permitted to occupy a seat, as an Additional Member of this Council, during the discussion of the life assurance legislation which is now engaging our attention. Insurance is a business that may, I think, fairly claim to be a mainstay of the commerce and industries of the world; and that branch of it with which we are at present concerned is by no means the least important.

"The legislation that we are endeavouring to frame has been under discussion since 1907, and its provisions have consequently been the subject of mature and prolonged deliberation. For a considerable time past visible and distinct signs and indications have pointed to the urgent need for the protection by the State of the insuring public in this country. The advantages of life assurance are gradually beginning to be apparent to various classes of the people of India, and the consequent extension of the business has been naturally attended by the formation of many new companies. In the peculiar circumstances of this country it is inevitable that there should be inexperience, and lack of knowledge, and that there should be a conspicuous absence of trained advice and expert opinion. In such a state of affairs the intervention of the Government must make for the public good, provided of course that it is on sound lines, and that it has for its object the introduction and maintenance of the true principles upon which life assurance business, to be successful, must be transacted. State assistance and State control have been found to be necessary in other countries of the world, and it is hardly likely that the young companies which have already come, or are now coming, into existence here will

be able to succeed without the support of legislation. It may be accepted, therefore, that the legislation was inevitable; it was bound to have come sooner or later, and in my opinion it ought not to be, and in fact could not be, longer deferred.

"I think I am justified in claiming that it would be difficult to overrate the advantages to the people of India of the development of life assurance upon sound principles, and subject to efficient administration and supervision. There is no need for me to detain the Council by an enumeration of these advantages, as they are much too well-known to require to be specified or tabulated. On the other hand, the evils which must accrue from life assurance conducted on unsound principles, and without effective control, are equally apparent. They cannot fail to cause widespread distress, and to involve many innocent persons in serious loss and suffering. And they are mischievous in their effects, because they tend to hamper the operations of the good companies, and so to hinder the progress of life assurance. The tendency to offer to the Indian public the so called benefits of life and other forms of insurance maladministered, which has grown to such dimensions in recent years, ought therefore in the general interest to be promptly checked.

"To my mind one of the most satisfactory features of the discussion that this Bill has evoked is the striking unanimity of opinion from all parts of India as to the need for legislation. The complete absence of adverse criticism is a most encouraging sign, and the fact that the Bill has been warmly welcomed by those best able to judge of the conditions, proves that there is lurking in the distance the possibility of disaster to those who have been so ill-advised as to invest their savings in companies that are now struggling to justify their existence. Among these investors the illiterate and unsophisticated naturally claim our first attention: they are unable to protect themselves, and they must manifestly be protected by the State. But in addition to them there must be many others who are certainly not illiterate, but who, with the ignorance and carelessness always so noticeable in insurance matters, take no pains to satisfy themselves of the financial stability of the concerns to which they entrust their money, or who permit themselves to be influenced by attractive terms and visionary advantages. There is a most unfortunate tendency to resort to the cheapest market, to insure in the office that charges the lowest rates, and to make no inquiries as to whether or not the office is likely to be able to fulfil its obligations.

"This is the tendency in every country, and it prevails here as elsewhere. Obviously it offers a dangerous and seductive temptation, if not to deliberate fraud, at any rate to the employment of reckless and hazardous methods of attracting business. It cannot result otherwise than in ultimate loss, and I have no hesitation in saying that in India it has already brought about a most unhealthy condition, which is not merely prejudicial to the promotion of insurance business, but which if it is not modified will be detrimental to all interests and to all classes.

"I firmly believe that it was a good day for India when the Associated Scottish Life Assurance Companies in 1907 pressed on the Secretary of State the need for the consideration by Government of legislation on the lines of the English Statute. The Act of 1870, which was then in force, has been since superseded by the Act of 1909, and this new Statute is the model upon which the Indian Bill has been cast. Speaking for myself personally, I should have been glad to see a somewhat stricter enactment; but on the whole, and as a beginning, I think that the Bill will to a great extent fulfil its purposes. At the same time it will not be wise to depend too much upon what it may be expected to bring about. For example, too much must not be anticipated from the publication by companies of information as to their financial standing, authorised, subscribed and paid-up capital, and investments, etc. I do not believe that publication will be sufficient to clear the air, without the closest supervision on the part of the officers responsible for the administration of the Act. The salutary effects of publicity, although no doubt they will be considerable, ought not to be relied on too exclusively at present. I am not alone in this opinion, and I would like, with your permission, to quote the views of one in India who has given this matter very considerable and very intelligent study. 'Conditions in India,' this observer writes, 'are entirely different to those in England as regards publicity and informed criticism. Publicity in the English sense does not and cannot exist where, even if the difficulty of many shall tongues were got over, the ignorance of the public in the principles of joint stock enterprise and its results as shewn in accounts, renders the publication of the results of the working of a life company of use to a very limited number. Informed native criticism of published accounts may be said to be non-existent.' This statement is unfortunately only too true. The mere publication of the accounts and the reports of companies will not be sufficient by itself. It is only the thorough and effective administration of the new law that can bring about in India a sound and prosperous situation such as has been obtained in England by well planned and efficiently administered legislation.

"The requirements upon which the commercial community have laid stress, other matters in the Bill being subordinated to these, are:—

(*a*) the administration of the Act by an Insurance Department;
(*b*) a substantial deposit, and
(*c*) the limitation of investments.

"Any legislation that fails to provide for these requirements, which are necessary for the elimination of unsound companies, and for the satisfactory management of new companies, will not, it is felt, stand a good chance of success. In these three most important respects, it must be admitted that the Bill, as now before the Council, does not reach the standard prescribed by commercial opinion. But as regards the first requirement, it is distinctly satisfactory to have learnt from the Hon'ble Mr. Enthoven, when presenting the report of the Select Committee on the Bill, that the Government intend to establish in India a qualified Government actuary who will deal with the accounts and statements of life offices as the Act requires. I feel that this is satisfactory, because it is the beginning of what is in my opinion essential. At the present time the actuary is almost unknown in India; and in his absence it would be a problem to know how to ensure compliance with the provisions of the Act without resort to the actuarial profession in England.

"As regards the second requirement, it is to be regretted that the initial deposit is not to be more substantial. The size of a company is not necessarily a criterion of its financial stability; and there may be companies that are so small as to be unable to deposit a lump sum of Rs. 1,00,000, and yet are worked on sound lines. The idea of requiring only a small initial deposit is—as the Hon'ble

Mr. Enthoven at the same time stated—to prevent the possibility of the Act crushing out companies coming within this category. For myself I regard this as being in the nature of an experiment, and I am a little doubtful as to what the result will be; for there is no information before the Council as to the number of such companies, and this is a very important point.

"There is a very great difference between an initial deposit of Rs. 25,000 (or somewhat more in certain circumstances) to be increased by annual instalments to Rs. 2,00,000 and a deposit of Rs. 1,00,000 or Rs. 2,00,000, as was recommended by the Bengal Chamber of Commerce and other bodies. The larger deposit would have the effect of eliminating immediately the unsound companies that are now carrying on life assurance of a doubtful and unprofitable character. But now the Act as modified will take time to bring about this result, and it may be that greater loss will be consequently inflicted upon policy-holders than they would have to sustain if the more drastic method had been adopted. On the other hand, the small but sound companies have been considered, and it must be admitted that there is some force in the argument that they ought not to be crushed out of existence merely on the ground that their business is small. Speaking for Sir Cecil Graham and myself, we accept the course that has been thus taken, trusting to the future amendment of the Act should time and experience show such to be necessary. We have not on this point recorded a note of dissent to the report of the Select Committee, as we realise that our proposal for a deposit of Rs. 2,00,000 has been met in a sense, inasmuch as every company will eventually deposit that amount, although the deposit will be made by instalments instead of in a lump sum.

"I now turn to the third requirement, namely, the proposed limitation of investments. The principle of absolute freedom, which is a feature of the English Statute, has been retained, no modification in this respect having been made in Select Committee. My own opinion is that for Indian companies limitation in some form is most desirable, and that without it the utility of the Act is likely to be sensibly diminished. It is, however, the view of the Government that to restrict investments to certain specified channels is not practicable, at present at any rate; and if this view is to prevail, the alternative course that has been adopted may be accepted for the time being as the next best. It is known to the Council that this alternative course is the publication of accounts as prescribed by the Bill. I have already expressed the view that too great a value may be attached to publicity, and in this matter of investments something more than publication, in the Government Gazettes, of the accounts, investments, balance-sheets, etc., of companies is, I venture to think, required. At the same time it must not be forgotten that the Act provides for the winding-up of doubtful and insolvent concerns; and it may be anticipated that, with the assistance of an expert actuarial adviser, the Government will be able, even under the Act as it stands, to direct public attention to those concerns whose investments are unsatisfactory or dangerous.

"I have now specified the various points in respect of which I would have welcomed a more stringent measure; but even as it stands, the Bill is one which must be received with satisfaction. In certain points it may be, to my way of thinking, defective, but it has many real merits, not the least of them being that it will have the effect of quickly bringing to grief the unscrupulous promoter or speculator who seeks to exploit the illiterate and the unwary. And, more than this, it will assist the public to discriminate between sound and unsound companies. It will further the interests of the former, while it will impede the mischievous operations of the latter; and it will also quicken and promote life assurance throughout the whole country. In this connection I would like to say one word with respect to the great British offices that are familiar with, and have accepted in various parts of the world, legislation somewhat similar to the Bill before us. These offices already submit to the Board of Trade statements of their Indian business, but they will now be brought closely into touch with the administration of our Act; and they will naturally scrutinise our methods with care and attention. They will no doubt compare them with those obtaining elsewhere, and I think we may confidently expect that they will subject any shortcomings on our part to the most mature expert criticism.

"Sir, this Bill has been the subject of widespread discussion; it has been a difficult Bill to adapt to the complex conditions in which life assurance is carried on in this country; and to the Department responsible for its preparation, and to the Hon'ble Member in charge, I venture to offer my congratulations. They have had to meet a situation by no means easy, and have succeeded in introducing a measure that can be fairly regarded as a promising beginning in Indian life assurance legislation."

The Hon'ble Mr. MUDDIMAN: "I accord my full support to the motion of the Hon'ble the Member for Commerce and Industry that the report of the Select Committee be taken into consideration. While the Bill was under consideration in the Select Committee, I had to bring forward some amendments, and to-day also there are some amendments standing in my name. But none of these in any way impair the essential features of the Bill. The desire to make provision against sudden accidents breaks down old age and death, which is spreading more and more amongst the people of this country, is a movement eminently in the right direction and deserves the encouragement of the men of light and leading in the country and of the Government. But if it is a beneficial movement on one hand, it is also one which is peculiarly open to abuses resulting from the operations of selfish or wily speculators. This danger is not peculiar to this country. Even in England with its great spread of education amongst the masses and the business-like methods, so prevalent in all classes of the community, hundreds of thousands have suffered from the manner in which but too many assurance companies conducted their business. In the quarter of a century which preceded the Act of 1870, out of 285 life offices, which had come into existence during that period, 174 had ceased to exist, leaving only 111. At the time that that Bill was on the legislative anvil, we are told that there were no less than 60 life companies being wound up in the Court of Chancery. Only a few months before the Act of 1909 was introduced into Parliament, questions were asked in the House of Commons about the harm done by the speculative dealings of several insurance companies. The need however of protective legislation in India is beyond question, and several Indians whose sole care in such matters is the well-being and protection of the persons who have insured their lives in insurance companies and who are anxious for the establishment of Swadeshi business on sound lines, will welcome this measure, which we are now considering to-day.

"The Hon'ble the Member for Commerce and Industry, in his speech introducing this Bill at Simla in September last, used an expression which created some uneasiness amongst some of my countrymen. The agitation, which had preceded the drawing up of this measure, was conducted by some people on lines not very sympathetic for the growth of indigenous business. The use of that unfortunate expression 'mushroom companies' by the Hon'ble Member created fear in some quarters that the existing small companies would be practically suppressed and that there would be very limited scope for new life assurance companies carried on a small scale. The deposit of one lakh required by the Bill, as was originally framed, would have worked hard not only against these small companies, but would have done very serious injury to thousands who have effected assurances with them. The important change, which since the introduction of the Bill was made in clause 4, has given satisfaction to *bond fide* concerns carried on by Indians, as also to the large body who had got their lives assured with those companies. The Government and the Hon'ble Member in charge of the Department of Commerce and Industry are entitled to the grateful thanks of these people.

"But though the Bill, as it has emerged from the Select Committee, is an improvement upon the original draft so far as the matter of deposit goes, in two other matters some disappointment is caused by the attitude taken. In regard to the investment of the life insurance fund, there is a very general feeling that the insured require greater protection in India than elsewhere. The local Governments and individuals, who have knowledge of the country, have pointed out cogently that simple and uninformed as the bulk of the people who get their lives assured are, it is the duty of the Government to see that they are not made the dupes of speculators or cheats. It has been pressed upon the Government from almost all sides that it would be unsafe to allow to companies to carry on life assurance business in India, with the same unrestricted freedom of action in regard to the investment of the policy-holders' money as is permitted under the English Act. It is said with great force that under the peculiar circumstances of this country, the life assurance fund should not be allowed to be invested in any except undoubtedly good and safe securities. The Hon'ble the Member in charge of the Bill, however, told the Members of the Select Committee that the policy of Government in this matter was to legislate on the lines of the English Act. The English Act, I quite admit, allows the fullest freedom as to selection of investment, and trusts to publicity as a protection against fraudulent or incompetent management. It is this principle which has commended itself to the Government of India and to the Secretary of State. The Government are not, we are further told, prepared to depart from this distinctive character of the English Law of Insurance Companies without taking the matter again to the Secretary of State. It is a pity that in a matter of this kind the discretion of the Government of India should have been so fettered. There is no doubt that the Secretary of State and his advisers who were conversant with the English system, enjoin it upon the Government of India to proceed upon the line of the English Act because they considered that to be the best for the people of India also. We do not know how far any consideration was bestowed upon the fact that assurance and insurance business are an exotic in India, and that over and above the ignorance which prevails amongst the masses, there is even amongst the educated classes a total lack of knowledge on the subject. It is very probable that the Secretary of State had no idea that there would be such a consensus of opinion in favour of placing some limitation on the power of insurance companies to invest the fund in their charge. The opinions which have been received by the Government, however, place this matter beyond dispute. The Bombay and Karachi Chambers of Commerce, the Indian Merchants' Chamber and Bureau of Bombay, the Bengal Chamber of Commerce, the Calcutta Trades Association, the British Indian Association, the Bengal National Chamber of Commerce are all in favour of permitting the investment of the assurance fund only in certain securities. The majority of the local Governments hold the same view. It was greatly to be desired that the Government representative in the Select Committee had accepted the view of the non-official members of the committee supported as it was by a body of such weighty opinion. We do not understand, we feel unable to comprehend, why in such matters the hands of the Government of India should be so much tied down. With our reformed Councils, with the views of the different sections of the Indian community and of the European mercantile community to serve as a guide and index to the needs and requirements of the people and of the mercantile community, the Government might well have been allowed some free hand in a matter, in which Indian opinion and European opinion, the view of local Governments and the view of men belonging to the people were in agreement. What we want is a better safeguard for the interest of the policy-holders. The life assurance fund belongs to them and no company would be justified in employing it in a manner which would endanger its existence. Even the framers of the English Act of 1870, which preceded the Act of 1909, admitted that the balance of the premium beyond the amount set apart for expenses and bonus and profit to shareholders in proprietary concerns should be sufficient with accumulations to pay the policies to the assured and that this should be considered sacred. Indeed it was suggested by some people in England that the tampering with it should be made a misdemeanour punishable by fine and imprisonment. We do not want to go so far, but we do urge upon the Government that India is not yet so far advanced as to provide the check which knowledge and public opinion supply in England. As I am going to move a specific amendment in the matter, I need not say more on the subject.

"The other matter in which we are keenly disappointed by the Bill as it has come out of the Select Committee, is the new clause 54. If policy-holders in India have to be protected against unsound Indian companies, they require still greater protection from unsound foreign companies. So far as Indian companies are concerned, there would be in the majority of cases some possibility of obtaining at least partial relief. Against misappropriation and cheating the terrors of the criminal law would generally be deterrent, but this protection does not exist in the case of foreign companies. Apart from the criminal law, Indian companies would have at least some Indian members possessing property and in not a few cases the policy-holders would have a chance of obtaining satisfaction out of them. Many foreign companies, I would say the majority of foreign companies, hold no property in India. It would be most dangerous to exempt these companies from the requirement of a deposit or from the obligation to supply the return and information prescribed by the law and the rules thereunder. There is another ground for dissatisfaction—a dissatisfaction which may assume the form of deep resentment—and that is that, while indigenous companies are regarded with distrust and suspicion and stringent provisions are enacted for being put into operation against them, foreigners are to receive the benefit of discrimination and are to be exempted from the requirements of the law. I have

not been able to find a parallel to this in the law of any other country The English law does not grant any dispensation to a Canadian company or an Australian company or an American company, though the Canadian law and the American law are in several respects more stringent than the English law. The Canadian law and the laws of other colonies and foreign countries do not recognise the fact that English companies have made deposits in England and send returns to the Board of Trade there. Now why should this tenderness, I think we are justified in saying preference, for the foreigner over the indigenous, be introduced in the Indian laws. We are assured that the Government of India were asked to legislate upon the lines of the English Act. Where is there anything in the English Act which justifies" which can by any stretch be regarded as countenancing, such preferential treatment of outsiders? I have no animus against outsiders or against any foreigners. It is not a matter of animus. But the people of this country would have a genuine grievance and would feel exceedingly sore, if the Indian Statute-book embodies a provision which accords a privileged position to foreigners over them. I do not stand alone in this protest against placing foreign companies in a better position than the Indian companies. Indeed in some of the opinions given on the original Bill, the question has been raised why British companies should receive exceptional treatment The Central Provinces Government and the Madras Government do not see any reason for according them a privileged position. That was also the view which I held till the other day, and in the Select Committee I did move an amendment that clause 33 be so amended as not to grant dispensation to such companies But with the greater study that I have been able to bestow upon the British Assurance Companies Act and the information I have been able to obtain of its working, I am prepared to accept section 33 as it stands I suggested in committee that the English companies should be required to specify its Indian business in the returns submitted by them and the Hon'ble Member in charge of the Bill said that this would be borne in mind. But because it is conceded that British insurance companies, in which term I include companies registered under the English Assurance Companies Act, may be granted a differential treatment, it does not follow that the same privilege should be accorded to other foreign and colonial companies. In the first place, the relations between England and India are entirely different from those between India and other foreign countries or the colonies. The Government of the United Kingdom exercises sovereign power over India, and that Government and the people of the United Kingdom have evinced and are expected to evince greater regard for India than the colonies and the foreign countries do. There is in the former greater desire to accord considerate and just treatment to India than in the latter. In fact they admit that they be under an obligation to promote the welfare of India while these other countries do not acknowledge such a duty Thirdly, there is a far larger number of our people who know something of England, the English people and the English methods of doing business than there is of men who have any such knowledge of foreign countries or of the colonies. Fourthly, in very many of these countries and colonies Indians do not receive fair treatment. Fifthly, unless and until these countries and colonies are prepared to extend similar privileges to Indian companies they have no right to complain. It is therefore a matter of regret that during the Committee stage of the Bill the Government should have introduced a provision to accord a privileged position to foreign and colonial companies. A number of objections other than those urged above can be brought forward But in this place and in connection with this motion all that I am desirous of pointing out is that in introducing the new clause 34 not only a provision highly distasteful to Indian sentiment and prejudicial to Indian interests brought in, but the course adopted is neither conducive to convenience nor consonant to principle. This new proposal to grant exceptional treatment to foreign and colonial companies was never before the country. The Local Governments were not consulted in reference thereto. The people had no occasion to express their opinion on it. The very object of the publication of a Bill and its circulation for opinion is frustrated if an important principle which was never alluded to in—nay, which is in direct conflict with—the original scheme of the law is introduced in the Select Committee It was never demanded by any of the Local Governments or by any important section of the people. So far as the published papers enable one to form an opinion, it was suggested by the representative of a Shanghai company to the Government of Burma. But the Government of Burma threw a wet blanket over it. Two bodies in Calcutta incidentally asked why the foreign and colonial companies should not be brought in a line with the British companies The Local Government did not, however, regard these observations as very serious nor can they appear to us even now as anything more than an expression of disapproval of a kind of protest against the provisions of clause 33. But apart from these three quarters, there was no suggestion made by any one that this novel 'most favoured nations' clause could be introduced into the Bill I trust it will not be said that this course was necessitated by the privilege conferred upon British companies. For if that is the price that has to be paid for acquiescence in the special treatment of British companies then it is simply forcing the opponents of special favours to foreigners to make a stand against clauses 32 and 33 also and to say that our law should embody word for word the English law with no discrimination even in favour of England.

"I do trust that when we come to the consideration of the particular sections the Hon'ble Member in charge of the Bill will see his way to reconsider these two matters In other respects the principles of the Bill are highly commendable and I gladly support the motion that the Report of the Select Committee be taken into consideration."

The Hon'ble SIR CECIL GRAHAM: "Sir, I would like to associate myself with the Hon'ble Mr. Fyffe in what he said on this Bill, as I am convinced that it is a very long step in the right direction and a step that has long been wanted. As regards the three main points which the Chamber of Commerce pressed, as Mr. Fyffe has pointed out, I think the first is met to a certain extent and will eventually be met fully as things go on by the appointment of a Government actuary. As regards the second, although we pressed for a two lakhs deposit, I think perhaps, for the reasons given, that seeing we do not wish to crush out the small companies which are run on proper lines and that it is absolutely reasonable that these should be allowed to live, and seeing that the two lakhs deposit will eventually have to be forthcoming, that we may well accept the compromise which has been arrived at. As regards the third point—that of investments—I would not go so far as my friend, the Hon'ble Mr. Mudholkar, in pressing an amendment at the present moment; but I hope as years go on and the information before Government accumulates,—and the gathering of that information is, I believe, one

of the main objects of this Bill,—the information I mean which at present they acknowledge they have not got and which the working of this Bill is bound to bring them—when, I say, that information is before them, I trust the Bill will be amended on the lines that we have pressed for in the Select Committee."

The Hon'ble Mr. DADABHOY: "Sir, as one who has served on the Select Committee, I rise to offer my congratulations to my friend the Hon'ble Mr. Clark upon the form in which he has eventually placed this Bill before the country. It ought to disarm all opposition. The Bill in its present form meets not only with the approval of a large section of the public, but also of the life assurance companies. It has been thoroughly overhauled since its first introduction. It is true it goes further than the English Act in providing for Government action in winding up an apparently insolvent company and also in appointing inspectors to examine the affairs of companies. But it is useless denying that powers of this description are very essential in a country like ours. Life assurance is a subject which requires special legislation governing it; it is a subject which cannot be left to be controlled by the provisions of the Indian Companies Act. In this view, the special Act can only be accorded a hearty reception.

"Sir, the two main features of the Bill which have drawn public attention are the amount of security deposit and the treatment accorded to foreign and colonial companies. As regards the clause relating to security deposit, it has been considerably modified, and the security deposit now contemplated will enable even small companies to discharge with comparative ease the statutory obligation without dislocation of their finances. We are all aware of the organised system of fraud perpetrated by some of these companies, and some sort of protection and guard is very essential. Even life assurance is comparatively new to this country. It is only recently that the educated classes have taken to it and the masses are still ignorant of the benefits of life assurance. The smaller companies indeed serve a useful purpose in familiarising men of ordinary means and limited experience with the advantages of life insurance; but to that class of firms with limited means the clause will inflict no serious hardship. There are very important powers taken in this Bill by Government, such as powers of audit and scrutiny. They are, in my opinion, very necessary for the protection of the interests of the insuring public.

"There is also an important section in the Bill, section 42, by which power has been reserved to the Governor General in Council to exempt life assurance companies from all or any of the provisions of this Act, and the enforcement of this provision will prevent any particular hardship. Such a provision was extremely necessary in view of the limited experience at present available in this country in regard to this class of legislation. No serious objection can be taken to the Bill in the form in which it is presented. I therefore have the greatest pleasure in giving my unqualified support to this Bill."

The Hon'ble Mr. CLARK: "Sir, I greatly appreciate the generous language which has been used about this Bill by the Hon'ble Mr. Fyffe and other Hon'ble Members who have spoken this afternoon. I should like in turn to express the acknowledgments of Government to the Select Committee for the great assistance we received in dealing with such a technical subject. We especially owe a debt to the Hon'ble Mr. Fyffe, who has been prepared to give up so much of his time this cold weather, in order to become a member of this Council especially in connection with these Bills and to place at our disposal a very wide knowledge and experience of insurance matters. I am also greatly obliged to him and the other Hon'ble Members who signed the first minute of dissent, which, as the Hon'ble Sir Cecil Graham has said, is really scarcely a minute of dissent at all, for the very moderate and reasonable manner in which they have put forward their views.

"I turn now to what has been said in this preliminary debate. The Hon'ble Mr. Fyffe referred to three special points on which the commercial community hold strong opinions. The first of these was that the new insurance measures should be administered by an Insurance Department. We are not able to meet him absolutely to the extent which he asks. The insurance work will in fact in future form part of the duties of the department over which I have the honour to preside. We have already asked the Secretary of State to supply us with a fully qualified actuary to help us in the investigation of the returns and statements to be furnished under the Bill. That is a beginning of course. In time, if work largely increases under the Bill, it may mean the development of a branch of our office. But we are largely meeting the Hon'ble Member. He urges that we must have expert assistance to work a Bill of this kind and that expert assistance we are going to get.

"The next question is the question of the initial deposit. This is a matter which has given us very great difficulty and which we have considered very carefully. The original deposit fixed in the Bill, as the Hon'ble Members will recollect, was one lakh. The Bengal Chamber of Commerce and the Hon'ble Mr. Fyffe advocated that the sum should be raised to two lakhs. Now, I do not for a moment question the good faith of the Bengal Chamber of Commerce or of the Hon'ble Member in putting forward that proposal, and I entirely sympathise with their object which is to put an end to unsound insurance companies; but while the Hon'ble Member is entirely justified from his point of view in putting forward that proposal, Government has a somewhat heavier responsibility. We have to be as sure as humanly speaking we can be that we are not injuring the sound companies which are working on a small capital. In point of fact we do not know yet as much as we should like to about these Indian companies, though in time we shall get further information under this Bill. There has been a very considerable discrepancy of opinion in this matter. The Bengal Chamber of Commerce, as I have said, advocated a deposit of two lakhs; on the other hand, the Government of Madras, in view of the memorials laid before them, considered that it would be unfair to impose on existing companies the obligations of finding so heavy a deposit as even one lakh, unless discretion were allowed to have the deposit made by a number of annual instalments. A well-known and perfectly sound society whose funds are deposited with the Official Trustee came to me and showed me that their total funds at the present moment only amounted to about three-quarters of a lakh. In the provision which we have adopted, we are following the model of the Western Australian and Southern Australian Acts, but in one particular we go further than they do. In those Colonies, although the amount to be worked up to eventually is larger than in our Bill, and the proportion of receipts to be deposited is ½ instead of 3rd, no initial lump sum is required. I can assure Council that Government have considered this matter most anxiously and carefully with the sole end in view of arriving at an amount which, while

affording reasonable security against the growth of fraudulent companies, will not be unduly burdensome on small but legitimate business; and allowing for the difficulty of obtaining adequate data, I venture to hope that we have arrived at a not unreasonable solution. I am very glad to hear that the Hon'ble Members opposite accept what we have proposed as at any rate a fair beginning.

"The third point is the question of restriction of investments. Hon'ble Members representing the Commercial community would like to have seen provision made for securing that the life assurance funds should be invested separately from any other funds of the company. The Hon'ble Mr. Fyffe moved an amendment in committee to restrict the investment of life assurance funds to securities specified in the Trusts Act of 1882 at any rate as regards the investment of a proportion of the fund. The Hon'ble Mr. Madholkar has an amendment on that subject, and I understand that he intends to move it, and I will therefore reserve my remarks until the amendment is moved. But I may say generally that the Hon'ble Mr. Fyffe has placed the attitude of Government very fairly before Council.

"I now come to the Hon'ble Mr Madholkar's remarks. Most of his remarks deal with amendments which he is going to move, and I will reply to them later seriatim. It is hardly necessary to go twice over the same ground. He made one statement which I did not follow very clearly about something when the Bill was introduced in Simla. He referred to a speech supposed to have been made by my friend the Hon'ble the Law Member."

The Hon'ble Mr. MADHOLKAR: "No, the Hon'ble Member in charge."

The Hon'ble Mr. CLARK: "The substance of what he said was that we proposed in the first place to kill companies right and left. We did not propose anything of the sort. Our whole object has been only to stop unsound practices and as I have just been explaining especially not to injure companies which although sound are working on a small basis and on a small margin. I do not think that I need refer further at this point. With your permission, Sir, I will ask the Council to proceed to the amendments."

The motion was put and agreed to.

The Hon'ble Mr. MADHOLKAR: "Sir, I beg to move that to clause 2 of the Bill as amended by the Select Committee, before the explanation, the following addition be made, namely:

'The life assurance fund of every life assurance company shall be invested in any or more of the securities mentioned in clauses (a), (b), (c), (d) and (e) of section 20 of the Indian Trusts Act, II of 1882, and in no others.'

"Sir, the more important reasons on which I base my amendment have already been dealt with by me in the speech which I just delivered. I do not propose to occupy the time of the Council by going over them again. I would only like to supplement what I said then by a few observations. It was pointed out here, in this Council, by Mr Fyffe, who is an authority on these matters, that in the condition of India it is very necessary that the same unrestricted freedom which is accorded under the English Act to English companies should not be extended, and that the circumstances of this country require that some limitation should be put upon the power of the companies to invest the money of the policy-holders in their hands. Now, Sir, that is the opinion of an expert of 26 years' standing. We have also got the views of Local Governments; and every Local Government and all the individuals and associations consulted by them give the same opinion. The money invested with the life assurance company is in the nature of trust money. It is money which ought not to be employed by them for other purposes than that for which it was given. It should not be allowed to be used for any speculative concern, and even for the purpose of trade and commerce, unless very great guarantees are taken that no loss accrues. The Bill as it stands leaves the fullest power to the companies to employ such money, in advancing loans to individuals or even to the directors and members of the company itself. It is true that in the schedule which has been prepared care has been taken to require a specification of the purposes to which the life assurance fund is applied. That would secure—what is wanted—publicity. It would give information as to the manner in which work is being carried on, and it would enable the Government of India in the Department of Commerce and Industry to see how these companies are carrying on their business, and whether they were acting on sound lines. But that will not, it appears to me, Sir, give that measure of protection which is needed. It might only enable the Government of India to step in; but possibly they would step in after the mischief was done. What is required, and what is very necessary, is prevention—to make it impossible for the companies to employ the money entrusted to them in a manner to jeopardize the expectations of policy-holders and cause injury to them. That appears to me, Sir, a very important point, and in regard to this, there being a consensus of opinion, it is a matter in which the Government should still reconsider their position. We are told that the Secretary of State has asked that the law should be framed on the lines of the English Act. But there are the special conditions of India to be taken into consideration; and when there is the opinion of Local Governments and of men belonging to the people and of experts in entire agreement, I think that opinion ought to carry greater weight than the general lines indicated by the Secretary of State. The Hon'ble the Member in charge of the Bill has just now stated that it would be necessary to watch the operations of the Act for some time before any decision on this point is arrived at. Of course, if the Government of India have made up their mind, it is difficult for the non-official members to say anything more than to bow to the decision. But the matter is one of very great importance, and I urge upon the Hon'ble Member in charge of the Bill to consider this amendment. It would be a measure of protection which is considered necessary."

The Hon'ble BABU BHUPENDRANATH BASU: "Sir, I rise to support this amendment. I do hope that my friend the Hon'ble Member in charge of the Department of Commerce and Industry will accept it. It seeks to introduce no new principle. This principle is admitted in the Indian Trusts Act. It only seeks to impose an additional safeguard. There are various ways which the Indian Trusts Act provides under which money may be invested, and all that this amendment seeks is that the money invested by life assurance companies shall be confined to these ways and to no other. Seeing that this Act is being introduced as a protective measure, and seeing the practical unanimity of opinion upon this amendment, I think, we may fairly claim, that we have made out a very strong case and that unless it can be shown that such a restriction will operate to the injury of the life assurance companies, I do hope that the restriction will be adopted."

The Hon'ble MR. FYFFE: "Sir, in the same way as many years ago it was found necessary to control British companies, so now has it become necessary to control by legislation the Indian companies, and the fact can hardly be overlooked that it is unnecessary and superfluous to extend further still Indian legislation to British offices, which are already so stringently provided with legislative control. However, we are to have it, but I wish to draw attention to this important point, that the Hon'ble Mr. Madholkar's amendment in regard to the limitation of the investment of a company's life funds in India is made to refer to clause 5 of the Bill; this point I have distinctly discussed with him; and under which clause (No. 5) exemption is already provided, and that in speaking now, my only desire is to lay emphasis on this fact, so that at any future time there shall be no suggestion made to the effect that the present amendment was ever intended to have any application whatsoever in regard to the British companies."

The Hon'ble MR. CLARK: "Sir, I think, in the first place, I ought to clear away one misapprehension under which the Hon'ble Mover seems to labour. He said that this provision has been brought into the Bill under the orders of the Secretary of State. That is not the case. As was pointed out by the Hon'ble Mr. Fyffe and by the Hon'ble Mr. Madholkar himself in their minute of dissent, the changes they proposed were so important and represented so wide a divergence from the principles on which the English law is based, that it would have been necessary, if Government had been disposed to accept them, to obtain the sanction of the Secretary of State. This would inevitably have involved delay and possibly have led to the postponement of the Bill until the next session of the Council. That is an accurate statement of the position. The provision has not been forced upon us in any sense of the word. I now come to the merits of the amendment.

"Similar proposals were pressed on the English Government when the Assurance Act of 1909 was before Parliament and were rejected. I agree that we cannot attach too much importance to this fact in itself, because conditions in India are different to those in England, and it is at least probable that Indian companies are not so careful as English companies about the nature of their investments. Now, these proposals are in effect based on the hypothesis that Indian companies do not invest their life assurance funds in sound securities. The difficulty which Government feel in the matter is that they have not at present sufficient data to know whether this is so or not. We have no powers until this Bill is passed enabling us to demand copies of an Insurance Company's balance-sheet and Government can hardly act solely on what they read in a newspaper, however well-informed it may be. The Hon'ble Mr. Fyffe himself has not been able to lay definite information before us on that point. The provisions of this Bill will enable us definitely to ascertain where these funds are invested, and we shall then know whether the additional precautions advocated by these Hon'ble Members are necessary. I have already referred to what they say in their minute of dissent, as to the necessity of referring these changes, if Government had been disposed to accept them, to the Secretary of State. This would inevitably have involved delay, and possibly have led to the postponement of the Bill until the next session of the Council. I pointed out in Committee that, apart from any other considerations, it would be far better to run the risk of this but to pass the Bill now in its present form, and to obtain by means of the prescribed returns information as to the investments of life assurance funds; and then if the information we obtain shows cause, we cannot at a later date take up the question of restricting the area of investment. I am very much obliged to Hon'ble Members for accepting that point of view. In the meantime we have in Committee greatly enlarged and improved the form of balance sheet as laid down in the Third Schedule. A separate balance sheet is prescribed for the life assurance fund, and Hon'ble Members will see, if they refer to it, that investments have to be shown in the fullest detail, and not only investments in the ordinary sense of the word, but particulars will have to be given of all loans, except loans on policies within their surrender values, made at any time during the year to any director or officer of a company, or to any other companies in which the said directors or officers may hold the position either of director or officer. This provision will not only serve to show how the funds of the companies are invested, but I need hardly point out that it will also act as a strong deterrent on any rash or unsound practices; and I submit that it is only reasonable to obtain this information and to apply the test of publicity first before proceeding to more stringent measures.

"That then is the position in relation to these additional safeguards in the matter of investment. Government fully recognise the importance of the question, but I hope I have convinced Council that it would be undesirable at the present time, and on our present information, to give effect to the proposed restrictions. As I have already said, I greatly appreciate the considerate way in which the Hon'ble Members have pressed their views, and I might add that should it appear necessary at any future time to legislate further in order to effect restriction on the lines they advocate, it will be of great assistance to have their opinions on record in the Committee's report.

"I am afraid Government cannot accept the amendment."

The amendment was put and negatived.

The Hon'ble MR. SUBBA RAO: "I beg to move, Sir, that in clause 33 of the Bill as amended by the Select Committee the word and figure 'section 4' be omitted.

"The result of the amendment if accepted will be that life assurance companies carrying on business in the United Kingdom, in case they wish to carry on that business in this country, shall have to make a deposit here in the same way as Indian life assurance companies.

"One of the main principles of the Bill as embodied in clause 4 is that all life assurance companies should deposit with the Comptroller-General on behalf of the Governor-General in Council securities which finally come up to a face value of two lakhs of rupees. To this an exemption is made in favour of life assurance companies carrying on business in the United Kingdom in accordance with the English Act of 1909. Every such company has to apply to the Governor General in Council for a declaration that it carries on such business in the United Kingdom, and once a declaration is made under section 24, it is exempted under section 33 from making any deposit.

"The question is, what is the principle requiring life assurance companies to make a deposit? I wish to draw the attention of the Council to the course of legislation in the United Kingdom on this point. Under the Statute of 1870 every new company in the United Kingdom was required to deposit with the Accountant General of the Court of Chancery the sum of £20,000 before it could carry on life assurance business, and as soon as its premiums amounted to £40,000, it was permitted to withdraw this sum. A Select Committee of the House of Lords was appointed in 1905 to report 'what steps

should be taken by deposit of funds or otherwise to provide adequate securities for British policy-holders in life assurance companies which have their chief offices outside the United Kingdom, but which carry on business in this country.' The Committee after taking evidence reported that 'the deposit of £20,000 with the Accountant General of the Court of Chancery . . . has undoubtedly had the effect of preventing the formation of mushroom companies . . . . The Committee are aware that this sum of £20,000 would be of little use to meet the liabilities of the larger companies who do business in this country, but they feel that if this amount were deposited and could not be withdrawn by any company, it would afford an absolute guarantee to policy-holders in foreign companies of being always able to proceed, if necessary, against such companies in the courts of this country.' So, in the Statute of 1909, the provision of withdrawing £20,000 is deleted, and it is provided that the deposit should remain permanently with the Accountant General of the Court of Chancery. I ask, Sir, should not the same protection be given to Indian policy-holders? What is the remedy of Indian policy-holders in cases of misrepresentation which are not uncommon, in case of difficulties in recovering the amount of the policy, and more so in the case of companies who after a time withdraw their business from the country, as the London and Lancashire Company has done? Let us see, Sir, in this connection how the colonies deal with the mother country itself. I am indebted to the courtesy of the Hon'ble Mr Enthoven for lending me a copy of the report of the Select Committee of the House of Lords; there is a paper filed before the Committee by Mr. Fry, the Chief Clerk in the Finance Department of the Board of Trade, in which he gives a summary of the insurance laws in different countries. Let us take the case of Canada. The Canadian Act requires a deposit of 50,000 dollars in approved securities, and the liabilities must never amount to more than the assets actually invested or deposited in the Dominion. Let us now turn to South Australia. There should be an initial deposit of £5,000 rising to £20,000 in approved securities, and such securities are primarily charged with the payment and satisfaction of all the liabilities of the companies in South Australia. Similarly, in West Australia, the minimum deposit is £10,000 rising to £20,000, the securities being charged with liabilities in Western Australia. So also in New Zealand and Cape of Good Hope. In Ceylon the law is equally stringent as regards deposit.

'Let us now take foreign companies. In the United States, each State has its own law, modelled on the New York Life Assurance Act of 1892, which requires a deposit of $200,000 in approved securities, on discontinuance of its business, every foreign life assurance company may withdraw one-half of its deposit on covenanting for the security of all its outstanding policies issued in the United States. In continental countries, the measures taken to protect the interests of their policy-holders are much more rigorous. In Austria-Hungary, for instance, every company has to deposit securities to the amount of 200,000 crowns, which deposit must be increased from time to time so as to be at least equal to the full amount of the company's premium reserves. In Germany, the law requires that the full premium reserves on German assurances shall be deposited in Germany and remain there under the control of the Imperial Insurance Department. So also in France the law provides for a constitution of adequate reserves and prescribes a list of securities in which the companies have to invest their funds.

'Thus a survey of the laws in the Colonies, the United States, and the Continent goes to show that a deposit of a certain sum of money is compulsory on all companies carrying on business in these countries, and in some countries preference is shown in some matters to indigenous companies over foreign companies. I submit, therefore that there is no reason for exempting the companies doing business in the United Kingdom from making a deposit in this country. The deposit in the United Kingdom does not make an additional deposit in this country superfluous or vexatious. In fact, the object of requiring the deposit is not only to deter unsound companies from coming into existence, but also to give some sort of guarantee to policy-holders to proceed against, and recover their monies from, foreign companies. Therefore, Sir, it seems to me that the companies carrying on business in the United Kingdom according to the English Act of 1909 should be required to make a deposit here, especially when they make a deposit in the Colonies and on the Continent. After all, it is a fee-bits to these companies, which are said to be very sound companies with a large capital and plenty of money in reserve, to make a deposit of only two lakhs of rupees, on the other hand, it would be a safeguard and protection, however inadequate it may be, for the policy-holders here. I therefore move this amendment, and press it upon the attention of the Council, and I hope it will have a better reception than that which has been accorded to the Amendment moved by my Hon'ble friend Mr Madholkar."

The Hon'ble Mr. CLARK: "Sir, the Hon'ble Mr. Subba Rao and the other members who signed a minute of dissent on this subject said: 'We recognise fully that the provisions of the English Assurance Companies Act of 1909 and the strict manner in which compliance with its requirements is enforced, do afford some measure of protection to persons who assure their lives with them' (that is, with the English companies). That is to say, if I interpret their views correctly, they recognise that we are justified in making a distinction between British and Indian companies, but they do not agree that we have a right to carry that distinction to the extent of exempting these companies from the deposit, as well as from the other provisions about returns, actuarial valuations, and so on. Now, I must confess, Sir, that I find it difficult to follow the distinction that they draw between the provisions requiring a deposit and the other provisions from which we are exempting British Companies. The basic principle on which we exempt these English companies from any provisions of the Act at all is that, taking into consideration the provisions of the Act of 1909 and what we know of its administration, we are satisfied that companies which fulfil its requirements and satisfy the Board of Trade, justify us in exempting them from these provisions of the Act. If we were not so satisfied, we should have just as little justification for exempting them from the various provisions to which I have referred, as for exempting them from making the deposit. But as we are so satisfied, I fail to see what the necessity is for imposing on them a deposit in this country, in addition to the larger deposit which they have already made in the United Kingdom. I cannot help thinking that Hon'ble Members to some extent misunderstand the reason for having a deposit at all. The idea of a deposit is not to provide a fund for distributing among the Policy-holders in the event of the company ceasing to grief since it would manifestly be impossible to make the deposit large enough to afford any real security to policy-holders in a case of that kind. Its object is to make sure that the company that starts business is not a mushroom company which will simply collect its premiums in the first year, and then make

a bolt. If a company has already deposited at the start £20,000 under the English Act, it is obvious that there is no reason why we should impose a further deposit on them when they come out here, for they have already, so to speak, justified their existence. The Hon'ble Member has referred to legislation in certain other countries where they do impose a deposit on foreign companies. Well I think the attitude of other countries is rather different to ours. Our point of view here is to try and give the Indian people as wide an area as possible of choice among sound insurance companies. We do not go beyond that. Canada and America are also concerned to protect their home life assurance companies against competition from the outside, and they legislate from that point of view. The Hon'ble Member was not correct about the deposit in Western Australia and Southern Australia, when he said that £5,000 in one case and £10,000 in the other had to be deposited before commencing operations. That is the eventual figure which has to be worked up to, but there is no proviso for working up to it gradually: is not a lump sum. The only other point he mentioned was that the deposit gave you the power of recovering from a company in case you wished to bring an action at law. The advice I have received on this point is that it is not necessary to have a deposit in this country to proceed against a company from the United Kingdom, and that judgments against companies domiciled outside India would more probably be given effect to in their country of origin."

The Hon'ble Mr. SUBBA RAO: "If the company had withdrawn its business from here, how would you recover the amount?"

The Hon'ble Mr. CLARK: "The judgment would probably be given effect to in the English Courts."

The Hon'ble Mr. SUBBA RAO: "I am afraid the Hon'ble Member in charge of the Bill missed the point which I raised on my amendment. I conceded that the object of the English Act in requiring a deposit of £20,000 was not to enable the companies to meet all their liabilities out of that sum, but that, as the Select Committee pointed out, if this amount were in deposit and could not be withdrawn, it would afford a guarantee to policy-holders in foreign companies to proceed, if necessary, against such companies in the courts of that country and recover the amount due to them. Surely the same argument applies to India quite as much as to England."

The Hon'ble Mr. CLARK: "You can proceed against these companies in this country in the first instance because they have a place of business here. We require under the Act that they should have a place of business in this country, and therefore you can proceed against them."

The Hon'ble Mr. SUBBA RAO: "Foreign companies also have got their place of business in England, and they can be proceeded against there also. There is this circumstance that so long as foreign companies have a certain sum of money deposited in England, they would be careful to see that any claims made upon them are satisfied, so that no action might be brought against them, and the money deposited in the Court of Chancery might not be seized in execution of any decree that might be obtained against them. Therefore the reasons for introducing the clause about deposit in the English Act apply with equal force to a deposit being enforced in this country. The Hon'ble Member in charge of the Bill referred to the minute of dissent recorded by me, the Hon'ble Mr. Mudholkar and the Hon'ble Mr. Basu, and commented upon it. There we drew a distinction between the provisions about deposit and the other requirements of the Bill with regard to English companies. We said that while they might be exempted from the other requirements of the Act, such as furnishing returns, etc., there was no reason why they should be exempted from making a deposit.

"I am sorry, Sir, to say that I remain unconvinced by the answer given by the Hon'ble Member in charge of the Bill, and I cannot understand why, when companies carrying on business in the United Kingdom make deposits in Canada, in Australia, in the United States, all over the world, the Government should be solicitous to exempt them from making a deposit in this country."

The amendment was put and negatived.

The Hon'ble Mr. SUBBA RAO: "Sir, the next amendment I propose is to omit the new clause 34. With regard to the colonial or foreign companies that do not carry on business in the United Kingdom and do not come under the English Act of 1909, but which wish to carry on business in India, the new clause gives power to the Governor General in Council to grant exemptions if he is satisfied that the laws of those countries provide equal safeguards with the English assurance law. In other words, any foreign or colonial company which has a law like the English assurance law can obtain a declaration under section 32 and need not be bound to make a deposit or make any returns required under the present Bill. The result will be that these foreign and colonial companies will not be subject to the control of the Government. I submit that such a discretion ought not to be given to the Government and that these foreign and colonial companies should not be placed in that favourable position.

"How can the Government draw any distinction between countries and countries, all of which have as good assurance laws as England and provide as good safeguards as the English law? For instance, the Canadian law, the Australian law, the German law and the French law, are quite as good as the English law; if not all, they are more rigorous and stringent. How can you draw a distinction between a Japanese company, a Ceylon company and a Canadian company?

"Thus, instead of bringing the foreign and colonial companies under greater control, the Bill gives them a favourable position to exploit policy-holders in India, though their laws are as stringent as possible against Indian companies. I submit that no reason is given in the Select Committee's report for this drastic change. In presenting the report of the Select Committee the other day the Hon'ble Mr. Enthoven contented himself with saying:—

'This provision speaks for itself. In the interest of the people who insure their lives in India, it clearly should not be our policy to throw unnecessary obstacles in the way of companies controlled by satisfactory laws.'

"I can only say, in reply, that this generosity on the part of the Government to the detriment of the interests of policy-holders in India, speaks for itself. Why does not the British Government adopt this generous policy? Why should they require all the companies carrying on business in the United Kingdom to make a deposit and submit to the stringent restrictions of the Board of Trade? For the matter of that, why does not any other country in the world adopt this generous attitude? Is India alone the country where we should shew an exhibition of generosity towards foreign and colonial companies?

"I wish to draw attention to one important question in this connection. Now, under clause 34 (I wish the Hon'ble the Law Member would please note this), once a foreign or a colonial company is placed on the same footing as an English company, clause 33 applies. In other words, once a declaration notification is issued in regard to foreign or colonial companies, these companies are placed on the same footing as English companies and they are exempted from the operation of sections 4, 5, 7 to 12, 15, 20, 21 and 35 of the Bill. They need not make any deposit or file any account here. Only they should deposit with the Governor General in Council *copies* of every account, balance-sheet, etc., which they are required under the Assurance Companies Act of 1909 to deposit at the Board of Trade. But these foreign and colonial companies do not carry on business in England, and do not come under the Act of 1909, and therefore they do not deposit or file any account, balance sheet, etc., under that Act at the Board of Trade. Thus these foreign and colonial companies get scot free. They need not file even copies of account in this country. It is an absurd position to which we are driven by having section 34. Therefore I submit that the best thing we can do is to omit clause 34."

The Hon'ble Mr. MUDHOLKAR: "Sir, this appears to me a most objectionable provision. It was introduced into the Bill in the Select Committee. In introducing it the Select Committee have, I think, gone beyond sound principles, and have not taken into consideration the convenience of the people or the manner in which such business has to be transacted. The object of publishing a Bill in the Gazette is to give notice to the people as to what are the provisions, what the matters, in regard to which action is proposed to be taken. Now, in the Bill as it was originally framed there was not a word which gave any indication that it was the intention of Government to grant any privileged treatment, any special consideration, to these foreign and colonial companies. On the contrary, the original Bill as it stood subjected these companies to the requirement of a deposit, to the requirement of submitting returns, to investigations, to actuarial scrutiny and everything which has been laid down in the Bill for the companies which carry on business in India, except companies which are registered under the English Assurance Companies Act. It was only in the case of British companies, or to speak more accurately of companies registered under the English Assurance Companies Act, that any special privilege was asked by the original Bill. In regard to that feature of the Bill, I have just explained that I am in agreement with it and I for one concede that, for the various considerations which I have mentioned, we should be prepared to allow special treatment to be given to British companies. But this new provision which has been introduced is one which has been sprung upon the country in the Select Committee. Till the day we went to the meeting of that Committee not even the Members of the Select Committee had any knowledge that this new provision was going to be introduced into the Bill. What was the object, Sir, with which the Bill was sent to the Local Governments for their opinion? Why is it that the opinion of the Local Governments is required in regard to a matter which concerns the territories under their jurisdiction as also in all general questions? This course is adopted because those who have to help in the administration of the country should be in a position to pronounce an opinion on these important subjects. Now, had the Local Governments any intimation that this new provision was going to be inserted? Well, I can only speak on the papers which are laid before us, and so far as can be seen from what the Local Governments have written, they had absolutely no knowledge that any new provision like the one under consideration was going to be inserted in the Select Committee. I say, Sir, this new provision being opposed to the very principle on which legislative business has to be conducted in India under the Indian Councils Act, is further one which is highly unsound in principle and should not receive any countenance from the Council. I am afraid I am here leading a forlorn hope, but it has been my lot, call it good fortune or call it misfortune, to be a leader of many a forlorn hope. I feel, however, no depression because even a defeat on occasions like this is like the defeats which the Romans had at the hands of Pyrrhus. The Government may carry this provision through on this occasion, but I am quite sure that it will not be very long before they will have to reconsider their position. This is a matter, Sir, in regard to which there is a very deep feeling entertained by those who have bestowed any thought to the subject. It is objectionable on principle, it is detrimental to Indian interests and opposed to the very principle on which our legislation has to be conducted under the Indian Councils Act. I particularly wish to emphasize that it is not in the interests of the people of India that such a provision as this should be introduced.

"I have no wish to repeat what I said only half an hour ago. But on what I said then, the Hon'ble the Mover of the Bill has withheld his remarks. I would therefore point out some of the more salient considerations which I then advanced. Most of these foreign companies hold no property in India; they are not amenable to the British Government; even the colonial companies are not amenable to the Houses of Parliament or any British authority in matters of this kind. And it is in favour of companies belonging to those countries that discrimination is to be made! Sir, we are told that this is in the interests of the people of India as though the interests of the people of India consist in this, that, ignorant and simple as most of them are in regard to life assurance business, they should, by the fact of a company being allowed to work, be permitted to remain under the belief that they are among the authorised companies in which it is quite safe to assure one's life and afterwards to have it pointed out that they are concerns over which the Government here or the British Government have absolutely no control. Sir, in regard to the British companies there are very considerable guarantees. We know what the English law exactly is. We who know that the English companies have to run the gauntlet of a very close scrutiny at the hands of the officers appointed by the Board of Trade. The Board of Trade, to guard the interests committed to their charge, exercise the closest scrutiny possible. We have here some guarantee in the case of British companies. What guarantee have we in the case of foreign companies? I said a short while ago that I have absolutely no animus against foreign companies; one of the policies on my life is with a colonial company. That is, because I was assured that that particular company was one in which it was quite safe to get one's life assured. But do you expect that the majority of the people who go in for life assurance exercise the same caution that persons who have greater means of information can exercise? On the one hand you say that the people of India are simple and ignorant and require protection, and the very next moment you withdraw that protection from them. You do not provide that same measure of protection for them against these foreign companies that is provided in the case of indigenous companies. I do say that we do regard it as a grievance that discrimination should be allowed to colonials and foreigners over indigenous companies.

"The Hon'ble the Member in charge of the Bill just now observed that the Canadian Act required deposits from all foreign companies because they wanted to protect their own insurance companies. May we not ask why a similar consideration should not be extended to Indian companies? Here are in our country companies springing up; they are small in a way but they would be also carrying on useful work. And if Canada and the other countries are allowed to protect their own companies, why should not the Government of India adopt a similar attitude in favour of companies coming into existence in this country? The reasons apply equally well here. Then let us take other equally serious considerations. If there is any systematic fraud carried on, what remedy can you have against a foreign company? In regard to an English company, if there is any fraud carried on on a large scale, the Government of India may be trusted to move the Government in England, and the Government in England, on principles which are well known, will probably take action. Have we any guarantee that any similar action will be taken by foreign Governments or even by colonial Governments?

"I submit, Sir, that in the manner in which this clause was introduced, there was a very grave irregularity. The procedure, I consider, is almost opposed to the Indian Councils Act—it may not be to the actual wording, but certainly to the spirit of it. I think that the provision is one which is highly detrimental to the interests of the people of this country, and should not be accepted by this Council.

"One word more in regard to the form in which the power to grant exemptions to foreign and colonial companies is to be conferred. This power, the Bill says, is to be conferred upon the Governor General in Council. Now, under that power the Governor General in Council is to determine whether any discrimination is to be afforded to foreign companies, and if in after such consideration as they bestow upon it that they make up their mind whether these companies should come under this clause or remain under the general clauses applicable to Indian companies. Would not that be taking away the power of the Legislative Council? We are told that the executive should be entrusted with all such matters. That is an argument—the argument of confidence—which can be used in regard of every conceivable law. Why not trust to the executive to look after all the legislative interests of the people? Well, if that argument is to be seriously pressed and carried out, we may as well dispense with the Legislative Councils. I very strongly object to clause 34."

The Hon'ble Mr. CLARK: "I regret, Sir, that the harmony of the proceedings should have been somewhat marred by the feeling aroused over this clause. Really the arguments of Hon'ble Members opposite have not been very reasonable or consistent. The Hon'ble Mr. Subba Rao tells us that he objects strongly to our letting loose foreign and colonial companies on the Indian insurer; yet he tells us himself that the Australian, the Canadian, the French and the Hungarian laws are infinitely stricter than the English law. The Hon'ble Mr. Madholkar objects to our permitting outside competition with Indian companies; yet he has himself favoured colonial companies rather than Indian by, as he himself has told us, insuring his own life with a colonial company. This clause is purely permissive. Surely too, it is a logically reasonable proposal. It has been generally accepted that we may allow companies doing business in the United Kingdom special privileges under this Act, because we are satisfied that in view of the stringency of the English law they are sound companies and that further guarantees are not needed. All we are doing is to give the Governor General in Council power to grant the same exemptions in the case of foreign or colonial companies where he is satisfied that their laws are as strict, or even stricter. I really cannot see what objection can be raised to this. There is no question of letting them loose on the Indian would-be insurer without any guarantee whatsoever. That is what Mr. Madholkar was trying to suggest. There is no question of that at all. We are only admitting companies wherever proof has been shown that they are regulated by laws as strict or even stricter than the laws of the United Kingdom. I am afraid I cannot agree to drop this clause (34)."

The Hon'ble Mr. SUBBA RAU: "How does the Hon'ble Member in charge meet my objection to clause 34? What is the safeguard against foreign competition?"

The Hon'ble Mr. CLARK: "The wording of the clause is perfectly clear. It is stated that 'if the Governor General in Council is satisfied that the law relating to life assurance companies for the time being in force in any foreign country or British possession, provides safeguards equal to or greater than those provided by the Assurance Companies Act, 1909,' and so on."

The Hon'ble Mr. SUBBA RAO: "The point I brought to the notice of the Council is that under clause 34 the Governor General in Council has power to make a declaration in favour of a foreign company; in other words, he has the power to place a foreign company in the same position as a company carrying on business in England. What I pointed out was that with regard to the companies carrying on business in the United Kingdom we have got certain safeguards under clause 33. One of the safeguards is contained in the proviso, namely, that they shall deposit with the Governor General in Council copies of accounts, etc., filed at the Board of Trade; that is the safeguard which you give with regard to assurance companies registered according to the English Act, 1909. What is the safeguard with regard to foreign companies not working in England? I see that you are placing them on a better footing than the companies registered under the English Act. What is the answer to that, may I ask?"

The Hon'ble Mr. MUHAMMAD SOAFI: "The answer is a very simple one. In clause 34, the last words are 'on the issue of such a notification these sections shall have effect accordingly.' As soon as the notification is issued, the provisions of clauses 32 and 33 shall apply to the foreign companies. The answer is quite plain."

The Hon'ble Mr. SUBBA RAO: "Is it? The proviso in clause 33 says that they must deposit copies of the accounts, balance sheet, etc., filed at the Board of Trade in England. As a matter of fact, these companies do not file any accounts at the Board of Trade. What are the papers which they should file here?"

The Hon'ble Mr. CLARK: "The intention of the Bill of course is that they should file corresponding documents to those which English companies file in England. There is ambiguity in the drafting language to which the Hon'ble Member called attention, and I think we might modify it by a short drafting amendment."

The Hon'ble Mr. SUBBA RAO: "That is a matter which cannot be done now off-hand in the Council. It should go before the Select Committee for consideration. The clause itself was not apparently well considered and now that I have pointed out the difficulty that these foreign companies are placed in a better position, the amendment is proposed. I object to this amendment being put in an off-hand manner."

THE PRESIDENT: "The question is whether a merely verbal amendment will not meet the criticisms of the Hon'ble Mr Subba Rao. If it does, I fail to see the necessity of recommitting the Bill, which will mean possibly not passing this Bill this Session."

The Hon'ble Mr. CLARK: "May I submit a point? The first question raised by the Hon'ble Mr. Subba Rao is whether we should omit clause 34. He wants to get rid of the whole clause. Secondly, he has pointed out an ambiguity in the drafting language of clauses 32 and 33 as governed by clause 34. On the first question, as I have explained, the provisions are perfectly reasonable and we cannot agree to its omission. I am, however, grateful to the Hon'ble Member for pointing out the ambiguity in drafting. We think that we might put it right now, and that it would be a great pity if for a few words the Bill should be sent back to the Select Committee, as the passing of the Bill, which is urgently wanted, would be retarded."

The Hon'ble Mr. SYED ALI IMAM: "Sir, the Hon'ble Members opposite have, in the course of their speeches—I am referring to the Hon'ble Mr. Madholkar and the Hon'ble Mr. Subba Rao—made reference to what happened in the Select Committee. It was suggested that inasmuch as clause 34 of the Bill was absolutely a new section, it should not be put forward unless and until there had been an expression of opinion from Local Governments. The fact of the matter is that, when this clause was taken up in the Select Committee, the question that it was a new provision altogether was not at all taken up with the amount of insistence as it has been taken up in this Council. Looking at the clause itself, so far as its principle goes, it is quite obvious that my friends the Hon'ble Messrs. Madholkar and Subba Rao hold their own opinions, and the opinion they hold is that it is unsound that the Governor General in Council should at all be trusted with any degree of discretion. That is entirely a matter of opinion. The opinion that we hold is that the amount of discretion that is generally reposed in the Governor General in Council in other matters is perhaps of far greater degree than can be contemplated in regard to a small measure which this clause proposes. In the Select Committee, we, the official members, considered that after all the principle involved was not of such great importance as to occasion a very lengthy delay in regard to the passing of this important measure, and that if for the small provision reference was again to be made to Local Governments the inevitable result would be that a measure of this kind, which is a very great protection to people who would invest their capital in insurance and for which the public has been keen for some time past, would be for a great length of time postponed. Therefore, in the Select Committee, it was decided that after all there was not such an urgency, nor was there such a degree of importance which necessitated its reference to Local Governments. I think, Sir, that in putting this submission forward, I am supported by the report of the Select Committee which shows that the reference, which is now suggested, should have been made to Local Governments, was not at the time considered really of any consequence. The last paragraph of that report says:—

"We think that the Bill is not so altered as to require re-publication, and we recommend that it be passed as now amended.

"The clause after all does not perpetuate anything very extraordinary or exceptional. Discretion of the kind which is dealt with by the clause is generally reposed in the Governor General in Council. Hon'ble Members have in this Council expressed their willingness to confide in that discretion when graver measures than the one under consideration have been passed. Their trust in the discretion of the Governor General in Council has been very rightly looked upon with favour by Hon'ble Members as they have frequently admitted their belief in the wise exercise of discretion when it is placed in the Governor General in Council. In fact the delegation of such powers to a lower authority is deprecated and contemplated with a great deal of distrust.

"Now, Sir, the second point which is now under consideration relates to the verbal amendment which has been accepted by the Hon'ble Member in charge of the Bill and for which the Hon'ble Mr. Subba Rao has earned our thanks."

The Hon'ble Mr. MUHAMMAD SHAFI: "Before the Hon'ble the Law Member deals with the second point, may I ask a ruling from the Chair in connexion with the first point? Is it open to a Member of the Council, after a motion to consider a Bill as amended by the Select Committee has been agreed to and that motion has been supported by that Member himself, to propose that the Bill as amended be circulated to Local Governments?"

THE PRESIDENT: "I did not quite understand the Hon'ble Member. Will he kindly repeat his remarks?"

The Hon'ble Mr. MUHAMMAD SHAFI: "With your permission, Sir, may I point out that the Hon'ble Mr. Madholkar suggested that clause 34 did not find any place in the Bill as originally drafted and sent to the Select Committee, that the Select Committee had introduced the provision of its own accord, and that as opinions of the Local Governments had not been taken with reference to this clause, the Bill as amended ought to be sent back to Local Governments for an expression of opinion. The ruling I ask for is whether it is open to a member of this Council, after a motion for consideration of a Bill as amended by the Select Committee has been adopted and after having supported that motion himself, to propose that the Bill as amended by the Select Committee be circulated to Local Governments."

THE PRESIDENT: "We have no such motion before Council."

The Hon'ble Mr. MUDHOLKAR: "I never said that; the Bill should be now circulated to the Local Governments."

The Hon'ble BABU BHUPENDRANATH BASU: "Between the Hon'ble Mr. Subba Rao and the Hon'ble Member for Commerce and Industry, I have had practically no opportunity of putting in a word. The difficulty which strikes me is this. I do not wish to discuss the question of principle, but the matter which is now brought forward by way of amendment is a matter which does require

a little consideration. I was just referring to the English Acts and I find that they were extending this Act to outside companies. Section 274 of the Companies Consolidation Act contains a provision in respect of the United Kingdom which shall apply to every company outside the United Kingdom which carries on insurance business. Therefore, the amendment which has now been proposed requires some little consideration, and I would earnestly appeal to the Council to allow this matter to stand over for a day. We lawyers cannot be expected to give our opinion as to the exact bearing of an amendment on the spur of the moment, as we have not got the intelligence which non-lawyers have for legal matters. It is therefore only fair to us that we should have some little time to think over it."

THE PRESIDENT: "I understand that the Hon'ble Member is alluding to the amendment which the Hon'ble Member in charge proposes to put later. I will deal with that when the amendment is proposed."

The Hon'ble MR. SYED ALI IMAM: "Sir, I was addressing the Chair when the Hon'ble Mr. Shafi interrupted me. As I submitted before, the question of inviting the opinion of Local Government has been shelved for good. As far as I can understand from the report of the Select Committee and the minute of dissent, the question never received serious consideration. Hon'ble Members opposite will agree with me that this cannot be a grievance at all. In fact, as I said before, this clause, which places some discretion in the Governor General in Council, was not contested in the Select Committee with any great degree of seriousness.

"As regards the second point, that is to say, as to whether clause 34 requires any verbal alteration, that is a matter that has only arisen in this Council here on the observations of the Hon'ble Mr. Subba Rao and the remarks of the Hon'ble Member in charge.

"In this connection the Hon'ble Mr. Basu has expressed a wish to have some time given to the consideration of the question. I am absolutely in agreement with him. In matters of drafting one cannot be too careful. They are so delicate, and in fact drafting is such a fine art, that even this Council with the abundance of intellectual powers that it possesses will find it hard on the spur of the moment to make a draft, and then after that be quite sure that that draft is a very correct one. I personally, so far as this suggestion of the Hon'ble Mr. Basu is concerned, have no objection at all to the grant of another 24 hours, but when I put this forward I do not for a moment wish to trespass upon the jurisdiction of my Hon'ble Colleague the Member for Commerce and Industry. I may only say that my personal view is that should the Council require this particular alteration, I for one should be very glad indeed to support the Hon'ble Mr. Basu in the view that there should be some time given for the drafting of this particular amendment that is now suggested by the Hon'ble Mr. Subba Rao."

The Hon'ble MR. CLARK: "I think, Sir, this is the best way to treat the matter. There is this drafting difficulty, and as the Hon'ble the Law Member has said, however great our combined legal acumen may be, it is not very safe to discuss a thing of that sort in open Council, and we may make a mistake which may be stereotyped in the Act. We had better deal with the amendment now and reserve this point for consideration and discuss it when Council next sits."

The Hon'ble BABU BHUPENDRANATH BASU: "Would that apply as to whether section 34 should be omitted or not?"

THE PRESIDENT: "On the point of order which has been raised, I may mention that the amendment of my Hon'ble friend could not have been put if any Member had objected."

The Hon'ble MR. MUDHOLKAR: "There was an amendment proposed by me, as also by Mr. Subba Rao, that clause 34 be omitted. Mr. Subba Rao with my consent opened the discussion in regard to that amendment. May I be permitted to reply to the discussion which has gone on in connection with that amendment?"

THE PRESIDENT: "I think the Hon'ble Member is justified, and if it is permissible for two members to move an amendment, then he has certainly got a right to reply."

The Hon'ble BABU BHUPENDRANATH BASU: "The question was this:—Whether any member is entitled to speak upon the amendment moved by my Hon'ble friend Mr. Subba Rao?"

THE PRESIDENT: "I have already ruled that he is entitled."

The Hon'ble BABU BHUPENDRANATH BASU: "In that case I would support the amendment moved by my friend Mr. Subba Rao that this clause be omitted. For this reason, without going into the question that has been raised about the technical difficulty . . . ."

THE PRESIDENT: "Will Mr. Mudholkar now reply."

The Hon'ble MR. MUDHOLKAR: "There are, Sir, two questions which arise in regard to the amendment to this clause which has been moved by me. I am afraid that my remarks have been rather misunderstood. The Hon'ble Member in charge of the Bill considered that I was disturbing the harmony with which our discussion was going on by the very plain terms in which I spoke about the nature of the clause. I had to do a duty, and I did it. In the speeches which have been made on my amendment three arise various questions. There arose first the question as to whether it was consonant with the principles of the Indian Councils Act that this new provision should have been introduced in the manner in which it was. In dealing with this objection of mine it was pointed out by the Hon'ble Members opposite that this matter was not urged in the Select Committee.

"Well, Sir, it was not, as I said in my opening remarks, it was not till we went to the meeting of the Select Committee that we had any knowledge that this new clause was going to be inserted. The main body of the Bill was gone through at the sitting. On the following day what took place was only the consideration of the schedules and one matter which had been left standing over. But on both days I believe we did give sufficient indication to enable the members of Government to see that we did not approve of this new clause, and in our minute of dissent we have stated distinctly that we objected to the inclusion of the new clause 34.' Now I do not suppose, Sir, that a minute of dissent is to be treated like pleadings in a Court to see if it set out every point of fact and every point of law on which either the plaintiff or the defendant relies. We certainly gave sufficient indication to show that we objected to the inclusion of clause 34 in this Bill as it was amended. Then it was said we

have signed the report which stated that no further publication was needed. That we signed and subscribed the report, which contained the remark that it was not necessary to circulate the Bill for fresh consideration, is not denied. But what does that signify? Well, Sir, first of all our signatures were made with the distinct reservation that they were subject to minutes of dissent; so whatever we said in our minutes of dissent was expressly reserved. Then, objecting as we did to the very inclusion of the clause, it would certainly have been very inconsistent on our part to say that the Bill should be circulated for the opinions of Local Governments. If we considered what it was wrong on principle to accord a discriminating treatment in foreign and colonial companies, with what face could we ask that this matter should be referred to Local Governments? Then it was not our business to suggest this course. If the Government considered that the provision was one which must be introduced in the Bill, it was for them to see that all the necessary preliminaries were observed. We objected to the whole thing from its inception, and the whole thing being radically wrong we said that it should be entirely left out of the Bill. So I do not think that in urging the point which I put to the forefront I did anything unusual. Now, apart from the impropriety of introducing a new provision of that kind in the Select Committee, let us look to the real merits of the question. It is true that by the new section the power merely is conferred upon the Executive Government to determine whether the privileges that have been accorded to British companies should also be extended to foreign and colonial companies. Now, even in regard to this the point still remains that there is no parallel to this section in any of the Laws known to us. No other country accords discriminating treatment. England herself does not accord discriminating treatment, does not extend any exemptions to her colonies, nor do the colonies extend any such exemption in favour of England.' Why in India to be the one country in which such discriminating treatment is to be accorded to not only the companies which have been registered in the country where the sovereign power exists, but also to the companies in the colonies, and, what is still more, the companies existing in foreign countries? Now, one of the things which was pointed out by me was that there is not the same guarantee in regard to the scrutiny exercised over the management of these companies in foreign countries. We are told that before granting exemption the Government of India will have to see that the law relating to life assurance companies for the time being in force in the foreign country or British possession from which the company to be exempted came provides safeguards equal to or greater than those provided by the Assurances Companies Act of 1909, and so on. Now, Sir, it is quite true that the Governor General before he exercises his power has to see to certain things, but what are the matters in regard to which his attention is directed? His attention is simply directed to the question: what is the condition of the laws in that foreign country or colony? As to the manner in which those laws are enforced, the agency which exercises supervision over the enforcement of the law, the Governor General is not under any statutory obligation to exercise his discretion. He may—in the majority of cases we may say he will—do it; but we are to look the actual wording of the section itself. We have before us the view of the Lieutenant-Governor of Burma. It was to the Government of Burma that the suggestion was made that exemption might be granted in favour of colonial companies, and the Lieutenant-Governor of Burma said that we cannot expect that in a small colony like Hongkong there would be the same kind of supervision exercised as is proposed to be exercised in India. Now, here we have the testimony of one of the highest officers of the Crown, and that testimony is certainly not in favour of the provision. What is there to satisfy the Government of India that in foreign countries, let us say, Italy, Switzerland, Belgium or Holland, the same kind of close scrutiny is exercised as is exercised by the Board of Trade in England. Another thing which we have also got to bear in mind is that after all it is an *ex-parte* application which is made to the Government of India. The Government India considers it, and on that an order is passed. Under the wording of the section it is when the Government of India is satisfied, that a notification is to be issued. But all that the Government of India is required to do under the clause being to direct its attention to the state of the law of that country, the guarantee afforded by it is certainly not at all sufficient. With regard to the principle of giving preferential treatment to foreign and colonial companies, I do not wish to add anything to what I have said; but there is one other argument I would like to place before the Council, and it is this, that when it was urged by us that the Bill should contain some provision imposing limitations on the power of companies as to the securities wherein the life assurance fund was to be employed, the Hon'ble the Member in charge said that it might necessitate a reference of the Bill to the Secretary of State, and might thus delay the passing of the measure, because that would be a new thing. Would it not be pertinent to ask him as to whether, when a new principle of a kind which does not exist in the English law is introduced in the Indian law, it was not necessary to obtain the views of the Secretary of State? If we are to follow the lines of the English Act, we certainly should require the view of the Secretary of State in this matter wherein there is to be a departure from those lines. I for one, Sir, utterly fail to see how the Secretary of State's opinion which was considered necessary in one case can be dispensed with in the other. After all, what is it that we ask? We say we are satisfied with the Bill as it was originally framed. There was only one thing in regard to which we suggested an addition; that addition is not considered advisable in the present state of our knowledge. We accept that view of the Government. I did not call for a division on that amendment. But when a new provision is brought before us we say that it is a new thing entirely; you can very well leave that out. You never considered it necessary in the beginning. Why should you not pass the Act as you originally drafted it? Why should you at all delay the passing of the Act for a thing which never was considered necessary when the Bill was drafted? I think, Sir, that none of the reasons which have been advanced against our amendment in any way support the necessity for the new section."

The Hon'ble Babu Bhupendranath Basu: "May I rise to a point of order. If you put this amendment to the vote, and if it is lost, then the original section is carried."

The President: "The question is that clause 31 of the Bill as amended by the Select Committee be omitted. That is the question which I propose to put, and that is the question which the Council will have to decide."

The Hon'ble Mr. Chaze: "I merely rise, Sir, to explain that we will consider the drafting of this clause and any amendment which may be proposed will be circulated according to the Rules of Business. We will take the amendment on Monday morning, the 18th, with the permission of His Excellency the Viceroy, before the discussion on the Hon'ble Mr. Gokhale's Education Bill comes on."

The Hon'ble Mr. MUDHOLKAR: "Sir, accepting that, there would be clause 34. Despite the amendments suggested by the Hon'ble Mr. Sabha Rao and me, I have a further amendment to suggest to this Council. My amendment is:

'Provided that before such notification is issued a draft thereof shall be published in the Gazette of India, and shall be laid before the Legislative Council of the Governor General for not less than sixty days during the session of the Council; and if before the expiration of that time a Resolution objecting to the notification is moved in the Council, and such Resolution is supported by one-fourth of the number of members present, no further proceedings shall be taken thereon, without prejudice to the making of any new draft.'

"Sir, this suggestion is made in the hope that it will meet with a better fate than the one which I moved a short while ago. The Government of India would be moved by a company interested and would have before them the statement of the company from its point of view. Now so far as first-class companies are concerned, the Government may well take their statement as true in the majority of cases. But there are not all first-class companies. In September last, when I had occasion to speak on the day that this Bill was introduced, I mentioned the case of a company against which there was a decree obtained which had no property in India and the Agent of which said that he was unable to pay the money and that they would have to wait till he referred the matter to his principals at home. Now, a first-class company, with a reputation to keep, would be very chary of saying so, and in regard to them the Government of India would probably be acting on safe lines if it granted them exemption. But there would be applications made to the Government of India not only by first-class companies, but by second-class companies, by third-class companies and by fourth-class companies. Now, what this amendment asks Government to do is to place the draft of the notification granting exemption on the table of the Council while the Council is sitting, so that the Council and the public and all those interested may have knowledge of the application and of the intention of Government to grant that application, if no opposition is made. Then, as to the manner in which the attention of Government is to be drawn, the language is taken, Sir, from the section of the Indian Councils Act of 1909 which refers to a proposed ratification about the creation of an Executive Council. All that is asked is that a draft of the notification should be placed on the table of this Council, that at least sixty days should expire, and if within that period a Resolution is moved and it is supported by ten members of this Council, then it ought not to be granted, and the Government should stay their hands. I commend this amendment to the consideration of the Council."

The Hon'ble Mr. CLARK: "Sir, I regret that Government cannot accept this amendment. What the Hon'ble Member proposes is in effect that when a notification under this section has been laid on the table, if a Resolution objecting to it is moved and supported by a quarter of the number of members present, the notification is to be withdrawn. That is practically his proposal. I cannot see that any useful purpose would be served by this procedure. The Governor General in Council, as I have already explained in dealing with the last amendment, will make a most careful inquiry before extending the privilege of exemption of British companies to foreign and colonial companies. He is in a very favourable position to make inquiries, having the machinery of the Home Government to assist him, and I cannot see how an Hon'ble Member in this Council can be in the same position for finding out the merits or defects of, say, Canadian or Australian companies. Under those circumstances, it would be useless for these notifications to be laid on the table; and I fear Government cannot accept the motion."

The amendment was put and negatived.

The Hon'ble Mr. MUDHOLKAR moved that to clause 41 of the Bill, as amended by the Select Committee, the following addition be made, namely:—

'except the power to issue a notification under section 34 and the power to make exemptions conferred by section 42.'

He said: "Sir, clause 41 was added in the Select Committee. That clause gave power to the Governor General in Council to delegate any of the powers, which were given to him by this Act, to a Local Government. Now, in regard to most of the powers I have nothing to say, but in regard to two I think it would be highly inconvenient if those powers were delegated to Local Governments. The powers I refer to are the power to issue a notification under section 34 and the power to make exemptions conferred by section 42. I put forward this amendment on the ground that it is very necessary that there should be uniformity of practice. The Government of India would be guided by the advice of the Department of Commerce and Industry, and it is on the advice of that Department that action would be taken by the Government in regard to the issue of notifications under section 34 or the granting of exemptions under section 42. If that power is given to Local Governments, there is sure to arise a conflict of practice, which is highly inconvenient and probably might cause complications."

The Hon'ble Mr. CLARK: "Sir, I am in the fortunate position that I am able to accept part of this amendment. I think there is a great deal in what the Hon'ble Member says in regard to section 34. I think those powers ought not to be delegated. But, on the other hand, as regards section 42, I think we ought to reserve the power to delegate powers under that section to Local Governments, and I do not think it is likely to cause very much difficulty. The section has been introduced mainly to meet hard cases which may arise under special conditions, and in regard to those conditions Local Governments are likely to be the best judges. Therefore, I think we must keep the power as regards section 42, but we will take away the powers of delegation under section 34. The only point is that the wording of the Hon'ble Member's amendment will not do, and it has to be recast. The amendment will read:

'In clause 41, for the words "other than the power to make rules under section 40" the following words shall be substituted, namely, "other than powers under sections 34 and 40."'

THE PRESIDENT: "The amendment which is now before the Council will be withdrawn by the Hon'ble Mr. Mudholkar by permission, and I think that permission is accorded on the understanding that certain amendments will be advanced by the Hon'ble Mr. Clark in lieu of it, which I understand are the wishes of the Hon'ble Mr. Mudholkar."

The Hon'ble Mr CLARK: "SIR, I beg to move that in forms A and B, being the forms of balance-sheet in the Third Schedule annexed to the Bill, as amended by the Select Committee, on the asset side of such balance-sheets, after the entry 'Ordinary stocks and shares of any Indian Presidency Bank,' the following entries be inserted, namely :—

'Debentures of any railway in India,
Debentures of any railway out of India,
Preference or guaranteed shares of any railway in India,
Preference or guaranteed shares of any railway out of India.'

"This is purely a drafting amendment. By an accidental omission only the ordinary stocks and shares of railways are shown at present in the schedule."

The amendment was put and agreed to.

PROVIDENT INSURANCE SOCIETIES BILL.

The Hon'ble Mr. CLARK moved that the Report of the Select Committee on the Bill to provide for the regulation of Provident Insurance Societies be taken into consideration.

The motion was put and agreed to.

The Hon'ble Mr. CLARK moved that the Bill, as amended, be passed.

The motion was put and agreed to.

INDIAN LUNACY BILL.

The Hon'ble SIR REGINALD CRADDOCK moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to Lunacy be taken into consideration.

The motion was put and agreed to

The Hon'ble SIR REGINALD CRADDOCK moved that the Bill, as amended, be passed.

The motion was put and agreed to.

The Council adjourned to Monday, the 18th March 1912.

CALCUTTA;
The 22nd March 1912.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

T. E. MOIR,
Asst. Secretary to Government, Legislative Dept.

Acts of the Governor General's Council assented to by the Governor General.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 16th March 1912, and is hereby promulgated for general information :—

ACT No. IV OF 1912.

THE INDIAN LUNACY ACT, 1912.

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SCHEDULE I.—FORMS.
SCHEDULE II.—ENACTMENTS REPEALED.

An Act to consolidate and amend the law relating to Lunacy.

WHEREAS it is expedient to consolidate and amend the law relating to lunacy; It is hereby enacted as follows :—

PART I.

PRELIMINARY.

CHAPTER I

Short title and extent.

1. *(1)* This Act may be called the Indian Lunacy Act, 1912.

(2) It extends to the whole of British India, including British Baluchistan, the Santhal Parganas, and the Pargana of Spiti.

Savings.

2. Nothing contained in Part II shall be deemed to affect the powers of any High Court which is or hereafter may be established under the Indian High Courts Acts, 1861 to 1911, over any person found to be a lunatic by inquisition or over the property of such lunatic, or the rights of any person appointed by such Court as guardian of the person or manager of the estate of such lunatic. 24 & 25 Vict., c. 104, to 1 & 2 Geo. 5, c. 18

Definitions.

3. In this Act, unless there is anything repugnant in the subject or context,—

(1) "asylum" means an asylum for lunatics established or licensed by Government:

(2) "cost of maintenance" in an asylum includes the cost of lodging, maintenance, clothing, medicine and care of a lunatic and any expenditure incurred in removing such lunatic to and from an asylum:

(3) "District Court" means the principal Civil Court of original jurisdiction in any area outside the local limits for the time being of the Presidency-towns:

(4) "criminal lunatic" means any person for whose confinement in, or removal to an asylum, jail or other place of safe custody an order has been made in accordance with the provisions of section 466 or section 471 of the Code of Criminal Procedure, 1898, or of section 30 of the Prisoners Act, 1900:

(5) "lunatic" means an idiot or person of unsound mind:

(6) "Magistrate" means a Presidency Magistrate, District Magistrate, Sub-Divisional Magistrate or a Magistrate of the first class specially empowered by the Local Government to perform the functions of a Magistrate under this Act:

(7) "medical officer" means a gazetted medical officer of Government, and includes a medical practitioner declared by general or special order of the Local Government to be a medical officer for the purposes of this Act:

(8) "medical practitioner" means a holder of a qualification to practise medicine and surgery which can be registered in the United Kingdom in accordance with the law for the time being in force for the registration of medical practitioners, and includes any person declared by general or special order of the Local Government to be a medical practitioner for the purposes of this Act:

(9) "prescribed" means prescribed by this Act or by rule made thereunder:

(10) "reception order" means an order made under the provisions of this Act for the reception into an asylum of a lunatic other than a lunatic so found by inquisition:

(11) "relative" includes any person related by blood, marriage or adoption: and

(12) "rule" means a rule made under this Act.

PART II.

RECEPTION, CARE AND TREATMENT OF LUNATICS.

CHAPTER II.

RECEPTION OF LUNATICS

Reception of persons in asylum.

4. *(1)* No person other than a criminal lunatic or a lunatic so found by inquisition shall be received or detained in an asylum without a reception order save as provided by sections 8, 16 and 98:

Provided that any person in charge of an asylum may, with the consent of two of the visitors of such asylum, which consent shall not be given except upon a written application from the intending boarder, receive and lodge as a boarder in such asylum any person who is desirous of submitting himself to treatment.

(2) A boarder received in an asylum under the proviso to sub-section (1) shall not be detained in the asylum for more than twenty-four hours after he has given to the person in charge of the asylum notice in writing of his desire to leave such asylum.

Reception Orders on petition.

Application for reception order

5. (1) An application for a reception order shall be made by petition accompanied by a statement of particulars to the Magistrate within the local limits of whose jurisdiction the alleged lunatic ordinarily resides, shall be in the form prescribed and shall be supported by two medical certificates on separate sheets of paper, one of which certificates shall be from a medical officer.

(2) If either of the medical certificates is signed by any relative, partner or assistant of the lunatic or of the petitioner, the petition shall state the fact, and, where the person signing is a relative, the exact manner in which he is related to the lunatic or petitioner.

(3) The petition shall also state whether any previous application has been presented for an inquiry into the mental capacity of the alleged lunatic in any Court; and if such application has been made, a certified copy of the order made thereon shall be attached to the petition.

(4) No application for a reception order shall be entertained in any area outside the Presidency-towns unless the Local Government has, by notification in the local official Gazette, declared such area as an area in which reception orders may be made.

Application by whom to be presented.

6. (1) The petition shall be presented, if possible, by—

(*a*) the husband or wife of the alleged lunatic, or

(*b*) by any other relative of his.

(2) If the petition is not so presented, it shall contain a statement of the reasons why it is not so presented, and of the connection of the petitioner with the alleged lunatic, and the circumstances under which he presents the petition.

(3) No person shall present a petition unless he has attained the age of majority as determined by the law to which he is subject, and has, within fourteen days before the presentation of the petition, personally seen the said lunatic.

(4) The petition shall be signed and verified by the petitioner, and the statement of prescribed particulars by the person making such statement.

Procedure upon petition for reception order.

7. (1) Upon the presentation of the petition the Magistrate shall consider the allegations in the petition and the evidence of lunacy appearing by the medical certificates.

(2) If he considers that there are grounds for proceeding further, he shall personally examine the alleged lunatic unless for reasons to be recorded in writing he thinks it unnecessary or inexpedient so to do.

(3) If he is satisfied that a reception order may properly be made forthwith, he may make the same accordingly.

(4) If he is not so satisfied, he shall fix a date (notice whereof shall be given to the petitioner and to any other person to whom in the opinion of the Magistrate notice should be given) for the consideration of the petition, and he may make such further or other inquiries of or concerning the alleged lunatic as he thinks fit.

Detention of alleged lunatic pending inquiry.

8. Upon the presentation of the petition the Magistrate may make such order as he thinks fit for the suitable custody of the alleged lunatic pending the conclusion of the inquiry.

Consideration of petition.

9. The petition shall be considered in private in the presence of the petitioner, the alleged lunatic (unless the Magistrate in his discretion otherwise directs), any person appointed by the alleged lunatic to represent him and such other persons as the Magistrate thinks fit.

Action

10. (1) At the time appointed for the consideration of the petition, the Magistrate may either make a reception order or dismiss the petition, or may adjourn the same for further evidence or inquiry, and

may make such order as to the payment of the costs of the inquiry by the person upon whose application it was made, or out of the estate of the alleged lunatic if found to be of unsound mind, or otherwise, as he thinks fit.

(2) If the petition is dismissed, the Magistrate shall record in writing his reasons for dismissing the same, and shall deliver or cause to be delivered to the petitioner a copy of such order.

Further provisions as to reception orders on petition

11. No reception order shall be made under section 7 or section 10, save in the case of a lunatic who is dangerous and unfit to be at large, unless—

(*a*) the Magistrate is satisfied that the person in charge of an asylum is willing to receive the lunatic, and

(*b*) the petitioner or some other person engages in writing to the satisfaction of the Magistrate to pay the cost of maintenance of the lunatic

Reception orders otherwise than on petition

Reception order in case of lunatic so dier.

12. When any European who is subject to the provisions of the Army Act has been declared a lunatic in accordance with the provisions of the military regulations in force for the time being, and it appears to any administrative medical officer that he should be removed to an asylum such administrative medical officer may, if he thinks fit, make a reception order under his hand for the admission of the said lunatic into any asylum which has been duly authorized for the purpose by the Governor General in Council. 44 & 45 Vict., C. 8

Powers and duties of police in respect of wandering or dangerous lunatics and lunatics cruelly treated or not under proper care and control.

13. (*1*) Every officer in charge of a police station may arrest or cause to be arrested all persons found wandering at large within the limits of his station whom he has reason to believe to be lunatics, and shall arrest or cause to be arrested all persons within the limits of his station whom he has reason to believe to be dangerous by reason of lunacy. Any person so arrested shall be taken forthwith before the Magistrate.

(*2*) Every officer in charge of a police station who has reason to believe that any person within the limits of his station is deemed to be a lunatic and is not under proper care and control, or is cruelly treated or neglected by any relative or other person having the charge of him, shall immediately report the fact to the Magistrate.

Reception order in case of wandering and dangerous lunatics

14. Whenever any person is brought before a Magistrate under the provisions of sub-section (*1*) of section 13, the Magistrate shall examine such person, and if he thinks that there are grounds for proceeding further shall cause him to be examined by a medical officer and may make such other inquiries as he thinks fit; and if the Magistrate is satisfied that such person is a lunatic and a proper person to be detained, he may, if the medical officer who has examined such person, gives a medical certificate with regard to such person, make a reception order for the admission of such lunatic into an asylum:

Provided that, if any friend or relative desires that the lunatic be sent to a licensed asylum and engages in writing to the satisfaction of the Magistrate to pay the cost of maintenance of the lunatic in such asylum, the Magistrate shall, if the person in charge of such asylum consents, make a reception order for the admission of the lunatic into the licensed asylum mentioned in the engagement:

Provided further that if any friend or relative of the lunatic enters into a bond with or without sureties for such sum of money as the Magistrate thinks fit, conditioned that such lunatic shall be properly taken care of, and shall be prevented from doing injury to himself or to others, the Magistrate, instead of making a reception order, may, if he thinks fit, make him over to the care of such friend or relative.

Order in case of lunatic cruelly treated or not under proper care and control.

15. (*1*) If it appears to the Magistrate, on the report of a police officer or the information of any other person, that any person within the limits of his jurisdiction deemed to be a lunatic is not under proper care and control, or is cruelly treated or neglected by any relative or other person having the charge of him, the Magistrate may cause the alleged lunatic to be produced before him, and summon such relative or other person as has or ought to have the charge of him.

(2) If such relative or other person is legally bound to maintain the alleged lunatic, the Magistrate may make an order for such alleged lunatic being properly cared for and treated, and, if such relative or other person wilfully neglects to comply with the said order, the Magistrate may sentence him to imprisonment for a term which may extend to one month.

(3) If there is no person legally bound to maintain the alleged lunatic, or if the Magistrate thinks fit so to do, he may proceed as prescribed in section 14, and upon being satisfied in manner aforesaid that the person deemed to be a lunatic is a lunatic and a proper person to be detained under care and treatment may, if a medical officer gives a medical certificate with regard to such lunatic, make a reception order for the admission of such lunatic into an asylum.

Detention of alleged lunatic pending report by medical officer.

16. *(1)* When any person alleged to be a lunatic is brought before a Magistrate under the provisions of section 13 or section 15, the Magistrate may, by an order in writing, authorize the detention of the alleged lunatic in suitable custody for such time not exceeding ten days as may be, in his opinion, necessary to enable the medical officer to determine whether such alleged lunatic is a person in respect of whom a medical certificate may be properly given.

(2) The Magistrate may, from time to time, for the same purpose by order in writing, authorize such further detention of the alleged lunatic for periods not exceeding ten days at a time as he thinks necessary.

Provided that no person shall be detained in accordance with the provisions of this section for a total period exceeding thirty days from the date on which he was first brought before the Magistrate.

Commissioner of Police, etc., to act in the Presidency-towns.

17. All acts which the Magistrate is authorized or required to do by sections 14, 15 or 16 may be done in the Presidency towns or Rangoon by the Commissioner of Police; and all duties which an officer in charge of a police-station is authorized or required to perform, may be performed in any of the Presidency-towns by an officer of the police-force not below the rank of an inspector.

Further provisions as to reception orders and medical certificates.

Medical certificates.

18. *(1)* Every medical certificate under this Act shall be made and signed by a medical practitioner or a medical officer, as the case may be, and shall be in the form prescribed.

(2) Every medical certificate shall state the facts upon which the person certifying has formed his opinion that the alleged lunatic is a lunatic, distinguishing facts observed by himself from facts communicated by others; and no reception order on petition shall be made upon a certificate founded only upon facts communicated by others.

(3) Every medical certificate made under this Act shall be evidence of the facts therein appearing and of the judgment therein stated to have been formed by the person certifying on such facts, as if the matters therein appearing had been verified on oath.

Time and manner of medical examination of lunatic.

19. *(1)* A reception order required to be founded on a medical certificate shall not be made unless the person who signs the medical certificate, or, where two certificates are required, each person who signs a certificate, has personally examined the alleged lunatic, in the case of an order upon petition, not more than seven clear days before the date of the presentation of the petition, and, in all other cases, not more than seven clear days before the date of the order.

(2) Where two medical certificates are required, a reception order shall not be made unless each person signing a certificate has examined the alleged lunatic separately from the other.

Authority for reception.

20. A reception order, if the same appears to be in conformity with this Act, shall be sufficient authority for the petitioner or any person authorized by him, or in the case of an order not made upon petition, for the person authorized so to do by the person making the order, to take the lunatic and convey him to the place mentioned in such order and for his reception and detention therein, or in any asylum to which he may be removed in accordance with the provisions of this Act, and the order may be acted on without further evidence of the signature or of the jurisdiction of the person making the order.

Copy of reception order to be sent to person in charge of asylum.

21. Any authority making a reception order under this Part shall forthwith send a certified copy of the order to the person in charge of the asylum into which such lunatic is to be admitted.

Restriction as to asylums into which reception orders may direct admission.

22. Subject to the provisions of section 85, no Magistrate shall make a reception order for the admission of any lunatic into any asylum established by Government outside the Province in which the Magistrate exercises jurisdiction.

Detention of lunatics pending removal to asylum.

Detention of lunatics pending removal to asylum.

23. When any reception order has been made under sections 7, 10, 14 or 15, the Magistrate may, for reasons to be recorded in writing, direct that the lunatic, pending his removal to an asylum, be detained in suitable custody in such place as the Magistrate thinks fit.

Reception and detention of criminal lunatics.

V of 1898. III of 1900.

Reception and detention of criminal lunatics.

24. An order under section 466 or section 471 of the Code of Criminal Procedure, 1898, or under section 30 of the Prisoners Act, 1900, directing the reception of a criminal lunatic into any asylum which is prescribed for the reception of criminal lunatics shall be sufficient authority for the reception and detention of any person named therein in such asylum or in any other asylum to which he may be lawfully transferred.

Reception after inquisition.

Reception after inquisition.

25. A lunatic so found by inquisition may be admitted into an asylum—

(*1*) in the case of an inquisition under Chapter IV, on an order made by or under the authority of the High Court;

(*2*) in the case of an inquisition under Chapter V, on an order made by the District Court.

Order for payment of cost of maintenance of lunatic.

26. (*1*) When any lunatic has been admitted into an asylum in accordance with the provisions of section 25, the High Court or the District Court, as the case may be, shall, on the application of the person in charge of the asylum, make an order for the payment of the cost of maintenance of the lunatic in the asylum, and may from time to time direct that any sum of money payable under such order shall be recovered from the estate of the lunatic or of any person legally bound to maintain him:

Provided that, if at any time it shall appear to the satisfaction of the Court that the lunatic has not sufficient property, and that no person legally bound to maintain such lunatic has sufficient means for the payment of such cost, the Court shall certify the same instead of making such order for the payment of the cost as aforesaid.

(*2*) An order under sub-section (*1*) shall be enforced in the same manner and shall be of the same force and effect and subject to the same appeal as a decree made by the Court in a suit in respect of the property or person therein mentioned.

Amendment of order or certificate.

Amendment of order or certificate.

27. If, after the reception of any lunatic into any asylum, on a reception order, it appears that the order upon which he was received or the medical certificate or certificates upon which such order was made is or are defective or incorrect, the same may at any time afterwards be amended by the person or persons signing the same with the sanction of two or more of the visitors of the said asylum, one of whom shall be a medical officer.

CHAPTER III.

CARE AND TREATMENT.

Visitors.

Appointment of visitors.

28. (*1*) The Local Government shall appoint for every asylum not less than three visitors, one of whom at least shall be a medical officer.

(*2*) The Inspector-General of Prisons (where such office exists) shall be a visitor *ex-officio* of all the asylums within the limits of his jurisdiction.

Monthly inspection by visitors.

29. Two or more of the visitors, one of whom shall be a medical officer, shall, once at least in every month, together inspect every part of the asylum of which they are visitors, and see and examine as far as circumstances will permit, every lunatic and boarder therein, and the order and certificate for the admission of every lunatic admitted since the last visitation of the visitors, and shall enter in a book to be kept for that purpose any remarks which they may deem proper in regard to the management and condition of the asylum and the inmates thereof

Inspection of criminal lunatics by Inspector-General or visitors.

30. (*1*) When any person is confined under the provisions of section 466 or section 471 of the Code of Criminal Procedure, 1898, the Inspector-General of Prisons, if such person is confined in a jail, or the visitors of the asylum or any two of them, if he is confined in an asylum, may visit him in order to ascertain his state of mind; and he shall be visited once at least in every six months by such Inspector-General or by two of such visitors as aforesaid; and such Inspector-General or visitors shall make a special report as to the state of mind of such person to the authority under whose order he is confined. V of 1898.

(*2*) The Local Government may empower the officer in charge of the jail in which such person may be confined to discharge all or any of the functions of the Inspector-General under sub-section (*1*).

Discharge of lunatics.

Order of discharge from asylum by visitors.

31. (*1*) Three of the visitors of any asylum, of whom one shall be a medical officer, may, by order in writing, direct the discharge of any person detained in such asylum, and such person shall thereupon be discharged:

Provided that no order under this sub-section shall be made in the case of a person detained under a reception order under section 12, or, in the case of a criminal lunatic, otherwise than as provided by section 30 of the Prisoners Act, 1900. III of 1900.

(*2*) When such order is made, if the person is detained under the order of any public authority, notice of the order of discharge shall be immediately communicated to such authority.

Discharge of lunatics in other cases and of European and Army lunatics.

32. (*1*) A lunatic detained in an asylum under a reception order, made on petition, shall be discharged if the person on whose petition the reception order was made so applies in writing to the person in charge of the asylum:

Provided that no lunatic shall be discharged under the provisions of sub-section (*1*) if the officer in charge of the asylum certifies in writing that the lunatic is dangerous and unfit to be at large.

(*2*) A person detained in an asylum under a reception order made under section 12 shall be detained therein until he is discharged therefrom in accordance with the military regulations in force for the time being, or until the officer making the order applies for his transfer to the military authorities in view to his removal to England.

(*3*) Whenever it appears to the officer in charge of an asylum that the discharge of a person therein detained under an order made under section 12 is necessary either on account of his recovery, or for any other purpose, such person shall be brought before the visitors of the asylum, and on the visitors recording their opinion that the discharge should be made, the General or other Officer Commanding the division, district, brigade or force, or other officer authorized to order the admission of such

persons into an asylum, shall forthwith direct him to be discharged, and such discharge shall take place in accordance with the military regulations in force for the time being.

Order of discharge on undertaking of relative or due care of the lunatic.

33. When any relative or friend of a lunatic detained in any asylum under the provisions of sections 14, 15 or 17 is desirous that such lunatic shall be delivered over to his care and custody, he may make application to the authority under whose order the lunatic is detained, and such authority, if it thinks fit, in consultation with the person in charge of the asylum and with the visitors or with one of them being a medical officer, and upon such relative or friend entering into a bond with or without sureties for such sum of money as the said authority thinks fit conditioned that such lunatic shall be properly taken care of and shall be prevented from doing injury to himself or to others, may make an order for the discharge of such lunatic, and such lunatic shall thereupon be discharged.

Discharge of person subsequently found on inquisition not to be of unsound mind.

34. If any lunatic detained in an asylum on a reception order made under sections 7, 10, 14, 15 or 17 is subsequently found on an inquisition under Chapter IV or Chapter V not to be of unsound mind and incapable of managing himself and his affairs, the person in charge of the asylum shall forthwith, on the production of a certified copy of such finding, discharge the alleged lunatic from the asylum.

Removal of lunatics.

Removal of lunatics and of criminal lunatics.

35. (1) Any lunatic may be removed from any asylum established by Government to any other asylum within the province in accordance with any general or special order of the Local Government, and to any other asylum in any part of British India in accordance with any general or special order of the Governor General in Council:

Provided that no lunatic admitted into an asylum on a reception order made on petition shall be removed in accordance with the provisions of this sub-section until notice of such intended removal has been given to the petitioner.

(2) The Governor General in Council may make such general or special order as he thinks fit directing the removal of any person for whose confinement no order has been made under section 466 or section 471 of the Code of Criminal Procedure, 1898, from the place where he is for the time being confined, to any asylum, jail or other place of safe custody in British India.

Escape and re-capture.

Order to justify detention and re-capture after escape.

36. Every person received into an asylum under any such order as is required by this Act, may be detained therein until he is removed or discharged as authorized by law, and in case of escape may, by virtue of such order, be re-taken by any police-officer or by the person in charge of such asylum, or any officer or servant belonging thereto, or any other person authorized in that behalf by the said person in charge, and conveyed to and received and detained in such asylum:

Provided that in the case of a lunatic not being a criminal lunatic or a lunatic in respect of whom a reception order has been made under section 12, the power to re-take such escaped lunatic under this section shall be exercisable only for a period of one month from the date of his escape.

PART III.

JUDICIAL INQUISITION AS TO LUNACY.

CHAPTER IV.

PROCEEDINGS IN LUNACY IN PRESIDENCY-TOWNS.

Inquisition.

Jurisdiction in lunacy in Presidency-towns.

37. The Courts having jurisdiction under this Chapter shall be the High Courts of Judicature at Fort William, Madras and Bombay.

38. (*1*) The Court may upon application by order direct an inquisition whether a person subject to the jurisdiction of the Court who is alleged to be lunatic, is of unsound mind and incapable of managing himself and his affairs.

Court may order inquisition as to persons alleged to be insane.

(*2*) Such order may also contain directions for inquiries concerning the nature of the property belonging to the alleged lunatic, the persons who are his relatives, the time during which he has been of unsound mind, or such other matters as to the Court may seem proper.

Application by whom to be made.

39. Application for such inquisition may be made by any relative of the alleged lunatic, or by the Advocate-General.

Notice of time and place of inquisition.

40. (*1*) Notice shall be given to the alleged lunatic of the time and place at which it is proposed to hold the inquisition

(*2*) If it appears that personal service on the alleged lunatic would be ineffectual, the Court may direct such substituted service of the notice as it thinks fit.

(*3*) The Court may also direct a copy of such notice to be served upon any relative of the alleged lunatic and upon any other person to whom in the opinion of the Court notice of the application should be given.

41. (*1*) The Court may require the alleged lunatic to attend at such convenient time and place as it may appoint for the purpose of being personally examined by the Court, or by any person from whom the Court may desire to have a report of the mental capacity and condition of such alleged lunatic.

Powers of Court in respect of attendance and examination of lunatic.

(*2*) The Court may likewise make an order authorizing any person or persons therein named to have access to the alleged lunatic for the purpose of a personal examination.

42. The attendance and examination of the alleged lunatic under the provisions of section 41 shall, if the alleged lunatic be a woman who, according to the manners and customs of the country, ought not to be compelled to appear in public, be regulated by the law and practice for the examination of such persons in other civil cases.

Rules respecting attendance and examination of females alleged to be lunatic.

43. (*1*) If the alleged lunatic is not within the local limits of the jurisdiction of the Court, and the inquisition cannot conveniently be made in the manner hereinbefore provided, the Court may direct the inquisition to be made before the District Court within whose local jurisdiction the alleged lunatic may be; and such District Court shall accordingly proceed to make such inquisition in the same manner as if the alleged lunatic were subject to its jurisdiction, and shall certify its finding upon the matters of inquisition to the Court directing the inquisition.

Power to direct District Court to make inquisition in certain cases.

(*2*) The record of evidence taken upon the inquisition shall be transmitted, together with any remarks the Court may think fit to make thereon, to the Court by which the inquisition was directed.

44. If the finding of the District Court appears to the Court directing the inquisition to be defective or insufficient in point of form, it may either amend the same or refer it back to the Court which made the inquisition to be amended.

Amendment of finding of District Court if defective or insufficient in form.

45. The finding of the Court on the inquisition or the finding of the District Court to which the inquisition may have been referred under the provisions of section 43 with such amendments as may be made under the provisions of section 44, as the case may be, shall have the same effect, and be proceeded on in the same manner in regard to the appointment of a guardian of the person and a manager of the estate of the lunatic as the findings referred to in section 12 of the Lunacy (Supreme Courts) Act, 1858, immediately before the commencement of this Act.

Proceedings on finding of Court.

XXXIV of 1858.

Judicial powers over person and estate of lunatic.

Custody of lunatics and management of their estates.

46. (*1*) The Court may make orders for the custody of lunatics so found by inquisition and the management of their estates.

(*2*) When upon the inquisition it is specially found that the person to whom the inquisition relates is of unsound mind so as to be incapable of managing his affairs, but that he is capable of managing himself, and is not dangerous to himself or to others, the Court may make such orders as it thinks fit for the management of the estate of the lunatic including proper provision for the maintenance of the lunatic and of such members of his family as are dependent on him for maintenance, but it shall not be necessary to make any order as to the custody of the person of the lunatic.

Powers of manager in respect of management of lunatic's estate.

47. The Court, on the appointment of a manager of the estate of a lunatic, may direct by the order of appointment, or by any subsequent order, that such manager shall have such powers for the management of the estate as the Court may seem necessary and proper, reference being had to the nature of the property, whether moveable or immoveable, of which the estate may consist :

Provided that no manager so appointed shall without the permission of the Court—

(*a*) mortgage, charge or transfer by sale, gift, exchange or otherwise, any immoveable property of the lunatic ; or

(*b*) lease any such property for a term exceeding five years.

Such permission may be granted subject to any condition or restriction which the Court thinks fit to impose.

Power to make order concerning any matter connected with the lunacy.

48. The Court may, on application made to it by petition concerning any matter whatsoever connected with the lunatic or his estate, make such order, subject to the provisions of this Chapter, respecting the application, as in the circumstances, it thinks fit

Management and administration.

Power to dispose of lunatic's property for certain purposes.

49. The Court may, if it appears to be just or for the lunatic's benefit, order that any property, moveable, or immoveable, of the lunatic, and whether in possession, reversion, remainder, or contingency be sold, charged, mortgaged, dealt with or otherwise disposed of as may seem most expedient for the purpose of raising or securing or repaying with or without interest money to be applied or which has been applied to all or any of the following purposes, namely—

(*1*) the payment of the lunatic's debts or engagements ;

(*2*) the discharge of any incumbrance on his property ;

(*3*) the payment of any debt or expenditure incurred for the lunatic's maintenance or otherwise for his benefit ;

(*4*) the payment of or provision for the expenses of his future maintenance and the maintenance of such members of his family as are dependent on him for maintenance, including the expenses of his removal to Europe, if he shall be so removed, and all expenses incidental thereto ;

(*5*) the payment of the costs of any inquiry under this Chapter, and of any costs incurred by order or under the authority of the Court.

Execution of conveyances and powers by manager under order of Court.

50. (*1*) The manager of the lunatic's estate shall, in the name and on behalf of the lunatic execute all such conveyances and instruments of transfer relative to any sale, mortgage or other disposition of his estate as the Court may order.

(*2*) Such manager shall, in like manner, under the order of the Court, exercise all powers whatsoever vested in a lunatic, whether the same are vested in him for his own benefit or in the character of trustee or guardian.

Court may order performance of contract.

51. Where a person, having contracted to sell or otherwise dispose of his estate or any part thereof, afterwards becomes lunatic, the Court may, if the contract is such as the Court thinks ought to be

performed, direct the manager of the estate to execute such conveyances and to do such other acts in fulfilment of the contract as it shall think proper.

Dissolution and disposal of property of partnership on a member becoming lunatic

52. (1) Where a person, being a member of a partnership firm, is found to be a lunatic, the Court may, on the application of the other partners, or of any person who appears to the Court to be entitled to require the same, dissolve the partnership.

(2) Upon such dissolution, or upon a dissolution by decree of Court or otherwise by due course of law, the manager of the estate may, in the name and on behalf of the lunatic, join with the other partners in disposing of the partnership property upon such terms, and shall do all such acts for carrying into effect the dissolution of the partnership, as the Court shall think proper.

Disposal of business premises.

53. Where a lunatic has been engaged in business, the Court may, if it appears to be for the lunatic's benefit that the business premises should be disposed of, order the manager of the estate to sell and dispose of the same; and the moneys arising from such sale shall be applied in such manner as the Court may direct.

Manager may dispose of lease.

54. Where a lunatic is entitled to a lease or under-lease, and it appears to be for the benefit of his estate that it should be disposed of, the manager of the estate may, by order of the Court, surrender, assign or otherwise dispose of the same to such person for such valuable or nominal consideration, and upon such terms, as the Court thinks fit.

Assumption of charge by Court of Wards of land belonging to a lunatic in certain cases.

55. If a lunatic is possessed of any immoveable property situate beyond the local limits of the jurisdiction of the Court, which, by the law in force in the Province wherein such property is situated, subjects the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the said Court of Wards may assume the charge of such property and manage the same according to the law for the time being in force for such management:

Provided that—

(1) in such case, no further proceedings in respect of the lunacy shall be taken under any such law, nor shall it be competent to the Court of Wards or to any Collector to appoint a guardian of the person of the said lunatic or a manager of the estate except of the immoveable property which so subjects the proprietor as aforesaid:

(2) the surplus of the income of such property, after providing for the payment of the Government revenue and expenses of management, shall be disposed of from time to time in such manner as the High Court may direct:

(3) nothing contained in this section shall affect the powers given to the High Court by sections 49, 50 and 51 or (except so far as relates to the management of the said immoveable property which so subjects the proprietor as aforesaid) the powers given by any other section.

Power to apply property for lunatic's maintenance without appointing manager in certain cases.

56. (1) If it appears to the Court, having regard to the situation and condition in life of the lunatic and his family and the other circumstances of the case, to be expedient that his property should be made available for his or their maintenance in a direct and inexpensive manner it may, instead of appointing a manager of the estate, order that the property if money or if of any other description the produce thereof, when realized, be paid to such person as the Court may think fit, to be applied for the purpose aforesaid.

(2) The receipt of the person so appointed shall be a valid discharge to any person who pays any money or delivers any property of the lunatic to such person.

Vesting orders.

Power to order transfer of stock belonging to lunatic, in certain cases.

57. Where any stock or Government securities or any share in a company (transferable within British India or the dividends of which are payable there) is or are standing in the name of, or vested in, a lunatic, beneficially entitled thereto, or in a manager of the estate of a lunatic, or in a trustee for him, and the manager dies intestate, or himself becomes lunatic, or is out of the jurisdiction of the Court, or it is uncertain whether the manager is living or dead, or he neglects or refuses to transfer the stock,

securities or shares, or to receive and pay over thereof the dividends to a new manager or as the Court directs, within fourteen days after being required by the Court to do so, then the Court may order some fit person to make such transfer, or to transfer the same, and to receive and pay over the dividends in such manner as the Court directs.

Power to order transfer of stock of lunatic residing out of British India, and United Kingdom.

58. Where any such stock or Government securities or share in a company is or are standing in the name of, or vested in, any person residing out of British India and not in any part of the United Kingdom, the Court upon being satisfied that such person has been declared lunatic, and that his personal estate has been vested in a person appointed for the management thereof, according to the law of the place where he is residing, may order some fit person to make such transfer of the stock, securities or shares, or of any part thereof, to or into the name of the person so appointed or otherwise, and also to receive and pay over the dividends and proceeds as the Court thinks fit.

General.

Power to apply property for lunatic's maintenance in case of temporary lunacy.

59. If it appears to the Court that the unsoundness of mind of a lunatic is in its nature temporary, and that it is expedient to make temporary provision for his maintenance or for the maintenance of such members of his family as are dependent on him for their maintenance, the Court may, in like manner as under section 56, direct his property or a sufficient part of it to be applied for the purpose aforesaid.

Proceedings in lunacy to cease or to be set aside if Court finds that the unsoundness of mind has ceased.

60. (*1*) When any person has been found under this chapter to be of unsound mind and it is subsequently shown to the Court that there is reason to believe that such unsoundness of mind has ceased, the Court may make an order for inquiring whether such person is still of unsound mind and incapable of managing himself and his affairs.

(*2*) The inquiry shall be conducted as far as may be in the manner prescribed in this Chapter for an inquisition into the unsoundness of mind of an alleged lunatic; and if it is found that the unsoundness of mind has ceased, the Court shall order all proceedings in the lunacy to cease or to be set aside on such terms and conditions as to the Court may seem fit.

Power of Court to make rules.

61. The Court may, from time to time, make rules for the purpose of carrying into effect the provisions of this Chapter in matters of lunacy.

CHAPTER V.

PROCEEDINGS IN LUNACY OUTSIDE PRESIDENCY-TOWNS.

Inquisition.

Power of District Court to institute inquisition as to persons alleged to be lunatic.

62. Whenever any person not subject to the jurisdiction of any of the Courts mentioned in section 37 is possessed of property and is alleged to be a lunatic, the District Court within whose jurisdiction such person is residing may, upon application, by order direct an inquisition for the purpose of ascertaining whether such person is of unsound mind and incapable of managing himself and his affairs.

Application by whom to be made.

*XIX of 1841.

V of 1908

63. (*1*) Application for such inquisition may be made by any relative of the alleged lunatic or by any public curator appointed under the Succession (Property Protection) Act, 1841 (hereinafter referred to as the curator), or by the Government Pleader, as defined in the Code of Civil Procedure, 1908, or if the property of the alleged lunatic consists in whole or in part of land or any interest in land, by the Collector of the district in which it is situate.

(*2*) If the property or any part thereof is of such a description that it would by the law in force in any Province where such property is situate subject the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the application may be made by the Collector on behalf of the Court of Wards.

Regulation of proceedings of District Courts.

64. The provisions of sections 40, 41, and 42 shall regulate the proceedings of the District Court with regard to the matters to which they relate.

Inquisition by District Court and finding thereon.

65. (*1*) The District Court, if it thinks fit, may appoint two or more persons to act as assessors to the Court in the said inquisition.

(*2*) Upon the completion of the inquisition, the Court shall determine whether the alleged lunatic is of unsound mind and incapable of managing himself and his affairs or may come to a special finding that such alleged lunatic is of unsound mind so as to be incapable of managing his affairs but that he is capable of managing himself and is not dangerous to himself or to others.

Inquisition by subordinate Court or commission issued by District Court and proceedings thereon.

66. (*1*) If the alleged lunatic resides at a distance of more than fifty miles from the place where the District Court is held to which the application is made, the said Court may issue a commission to any subordinate Court to make the inquisition, and such subordinate Court shall thereupon conduct the inquisition in the manner hereinbefore provided in this Chapter.

(*2*) On the completion of the inquisition, the subordinate Court shall transmit the record of its proceedings with the opinions of the assessors if assessors have been appointed, and its own opinion on the case, and the District Court shall thereupon proceed to dispose of the application in the manner provided in section 65, sub-section (*2*):

Provided that the District Court may direct the subordinate court to make such further or other inquiries as it thinks fit before disposing of the application.

Judicial powers over person and estate of lunatic.

Custody of lunatics and management of their estates.

67. (*1*) The Court may make orders for the custody of lunatics so found by inquisition and the management of their estates.

(*2*) When upon the inquisition it is specially found that the person to whom the inquisition relates is of unsound mind so as to be incapable of managing his affairs, but that he is capable of managing himself, and is not dangerous to himself or to others, the Court may make such orders as it thinks fit for the management of the estate of the lunatic including proper provisions for the maintenance of the lunatic and of such members of his family as are dependent on him for maintenance, but it shall not be necessary to make any order as to the custody of the person of the lunatic.

Court of Wards to be authorised in certain cases to take charge of estate of lunatic.

68. If the estate of a lunatic so found or any part thereof consists of property which, by the law for the time being in force, subjects the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the Court of Wards shall be authorised to take charge of the same.

Power to direct Collector to take charge of person and estate of lunatic in certain cases.

69. (*1*) If the estate of a lunatic so found consists in whole or in part of land or any interest in land, but is not of such a nature that it would subject the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the District Court may direct the Collector to take charge of the person and estate of the lunatic:

Provided that no such order shall be made without the consent of the Collector previously obtained.

(*2*) The Collector shall thereupon appoint a manager of the estate, and may appoint a guardian of the person of the lunatic.

Control over proceedings of Collector.

70. All proceedings of the Collector in regard to the person or estate of a lunatic under this Chapter shall be subject to the control of the Local Government or of such authority as it may appoint in this behalf.

Power of District Court to appoint guardian and manager and take security from a manager.

71. (*1*) In all other cases the District Court shall appoint a manager of the estate of the lunatic and may appoint a guardian of his person:

Provided that a District Court may, instead of appointing a manager of the estate of a lunatic, exercise any of the powers conferred on the High Court under sections 56 and 59

(2) Any person who has been appointed by the District Court or Collector to manage the estate of a lunatic shall, if so required, enter into a bond in such form and with such sureties as to the Court or the Collector, as the case may be, may seem fit, engaging duly to account for what he may receive in respect of the property of the lunatic.

Restriction on appointment of legal heir of lunatic to be guardian of his person.

72. The legal heir of a lunatic shall not be appointed to be the guardian of the person of such lunatic unless the Court or the Collector, as the case may be, for reasons to be recorded in writing considers that such an appointment is for the benefit of the lunatic.

Remuneration of managers and guardians.

73. A guardian of the person of a lunatic or a manager of his estate appointed under this Chapter shall be paid such allowance, if any, as the Court or the Collector, as the case may be, thinks fit for his care and pains in the execution of his duties.

Duties of guardian.

74. (1) The person appointed to be guardian of a lunatic's person shall have the care of his person and maintenance.

(2) When a distinct guardian is appointed, the manager shall pay to the guardian such allowance as may be fixed by the District Court or the Collector, as the case may be, for the maintenance of the lunatic and such members of his family as are dependent on him for their maintenance.

Powers of manager.

75. (1) Every manager of the estate of a lunatic appointed as aforesaid may exercise the same powers in the management of the estate as might have been exercised by the proprietor if not a lunatic, and may collect and pay all just claims, debts and liabilities due to or by the estate of the lunatic:

Provided that no manager so appointed shall without the permission of the Court—

(a) mortgage, charge or transfer by sale, gift, exchange or otherwise any immoveable property of the lunatic,

(b) lease any such property for a term exceeding five years.

Such permission may be granted subject to any condition or restriction which the Court thinks fit to impose.

(2) Before granting any such permission, the Court may cause notice of the application for such permission to be served on any relative or friend of the lunatic, and may make or cause to be made such inquiries as to the Court may seem necessary in the interests of the lunatic.

Managers to furnish inventory and annual accounts.

76. (1) Every person appointed by the District Court or by the Collector to be manager of the estate of a lunatic shall, within six months from the date of his appointment, deliver in Court or to the Collector, as the case may be, an inventory of the immoveable property belonging to the lunatic and of all such money, or other moveable property, as he may receive on account of the estate, together with a statement of all debts due by or to the same.

(2) Every such manager shall also furnish to the Court or to the Collector annually, within three months of the close of the year of the era current in the district, an account of the property in his charge, exhibiting the sums received and disbursed on account of the estate and the balance remaining in his hands.

Proceeding if accuracy of inventory or accounts is impugned.

77. If any relative of the lunatic, or the Collector by petition to the Court, impugns the accuracy of the said inventory and statement, or of any annual account, the Court may summon the manager and inquire summarily into the matter and make such order thereon as it thinks fit; or the Court, at its discretion, may refer any such petition to any subordinate Court or to the Collector if the manager was appointed by the Collector.

Payment into public treasury and investment of proceeds of estate

78. All sums received by a manager on account of any estate in excess of what may be required for the current expenses of the lunatic or of the estate, shall be paid into the public treasury on account of the estate and shall be invested from time to time in any of the

securities specified in section 20 of the Indian Trust Act, 1882, unless the Court or the Collector, as the case may be, for reasons to be recorded in writing directs that such sums be in the interest of the lunatic otherwise invested or applied.

Relative may sue for an account.

79. Any relative of a lunatic may with the leave of the District Court sue for an account from any manager appointed under this Chapter, or from any such person after his removal from office or trust, or from his legal representative in case of his death, in respect of any estate then or formerly under his care or management or of any sums of money or other property received by him on account of such estate.

Removal of managers and guardians.

80. (*1*) The District Court, for any sufficient cause, may remove any manager appointed by it not being the Curator, and may appoint such Curator or any other fit person in his place, and may compel the person so removed to make over the property in his hands to his successor, and to account to such successor for all money received or disbursed by him.

(*2*) The Court may also, for any sufficient cause, remove any guardian of the person of the lunatic appointed by it and may appoint any other fit person in his place.

(*3*) The Collector, for any sufficient cause, may remove any manager of the estate of a lunatic or guardian of the person of a lunatic appointed by him, and may appoint any other fit person in place of such manager or guardian; and the District Court, on the application of the Collector, may compel any manager removed under this section to make over the property and all accounts in his hands to his successor and to account to such successor for all money received or disbursed by him.

Penalty on manager for refusing to deliver accounts or property.

81. The District Court may impose a fine not exceeding five hundred rupees on any manager of the estate of a lunatic who wilfully neglects or refuses to deliver his accounts or any property in his hands within the time fixed by the Court, and may realize such fine as if it were a sum due under a decree of the Court, and may also commit the recusant to the civil jail until he delivers such accounts or property.

Proceedings in lunacy to cease or to be set aside if Court finds that the unsoundness of mind has ceased.

82. (*1*) When any person has been found under this Chapter to be of unsound mind, and it is subsequently shown to the District Court that there is reason to believe that such unsoundness of mind has ceased, such Court may make an order for inquiring whether such person is still of unsound mind and incapable of managing himself and his affairs.

(*2*) The inquiry shall, as far as may be, be conducted in the same manner as is prescribed in this Chapter for an inquisition into the unsoundness of mind of an alleged lunatic, and if it is found that the unsoundness of mind has ceased the Court shall order all proceedings in the lunacy to cease or to be set aside on such terms and conditions as to the Court may seem fit.

Appeals.

83. An appeal shall lie to the High Court from any order made by a District Court, under this Chapter.

PART IV.

MISCELLANEOUS.

CHAPTER VI.

ESTABLISHMENT OF ASYLUMS.

Local Government may establish or license the establishment of asylums.

84. The Local Government may establish or license the establishment of asylums at such places as it thinks fit.

Provision for admission of lunatics in asylums outside a province.

85. The Governor-General in Council may by any general or special order direct that Magistrates or Courts exercising jurisdiction in any province may send lunatics or any class of lunatics to any asylum situate in any other province.

CHAPTER VII.

EXPENSES OF LUNATICS.

Payment of cost of maintenance in licensed asylums in certain cases by Government.

86. (*1*) When any lunatic is admitted to a licensed asylum under a reception order or an order under section 25 and no engagement has been taken from the friends or relatives of the lunatic or order made by the Court for the payment of expenses under the provisions of this Act, the cost of maintenance of such lunatic shall, subject to the provision of any law for the time being in force, be paid by the Government to the person in charge of such asylum.

(*2*) The Paymaster of the military circle within which any asylum is situated shall pay to the officer in charge of such asylum the cost of maintenance of every lunatic received and detained therein under an order made under section 12.

Application of property in the possession of a lunatic found wandering.

87. Any money in the possession of a lunatic found wandering at large may be applied by the Magistrate towards the payment of the cost of maintenance of the lunatic or of any other expenses incurred on his behalf, and any moveable property found on the person of the lunatic may be sold by the Magistrate and the proceeds thereof similarly applied.

Application to Civil Court for order for the payment of cost of maintenance out of the lunatic's estate, or by person bound to maintain him.

88. If a lunatic detained in an asylum on a reception order made under section 14, section 15 or section 17 has an estate applicable to his maintenance, or if any person legally bound to maintain such lunatic has the means to maintain him, the authority which made the reception order or any local authority liable for the cost of maintenance of such lunatic under any law for the time being in force may apply to the High Court or District Court within the local limits of the original jurisdiction of which the estate of the lunatic is situate or the person legally bound to maintain him resides, for an order for the payment of the cost of maintenance of the lunatic.

Order of Court and enforcement thereof.

89. (*1*) The Court shall inquire into the matter in a summary way, and on being satisfied that such lunatic has an estate applicable to his maintenance, or that any person is legally bound to maintain and has the means of maintaining such lunatic, may make an order for the recovery of the cost of maintenance of such lunatic together with the costs of the application out of such estate or from such person.

(*2*) Such order shall be enforced in the same manner, and shall be of the same force and effect and subject to the same appeal as a decree made by the said Court in a suit in respect of the property or person therein mentioned.

Saving of liability of relatives to maintain lunatic.

90. The liability of any relative or person to maintain any lunatic shall not be taken away or affected by any provision contained in this Act.

CHAPTER VIII.

RULES.

Power of Local Government to make rules.

91. (*1*) Subject to the control of the Governor General in Council, the Local Government may make rules for all or any of the following purposes, namely:—

(*a*) to prescribe forms for any proceeding under this Act other than a proceeding before a High Court which is or may hereafter be established under the Indian High Courts Acts, 1861 to 1911;

24 & 25 Vict. c. 104, to 1 & 2 Geo. 5, c. 18.

(*b*) to prescribe places of detention and regulate the care and treatment of persons detained under section 8 or section 16;

(*c*) to regulate the confinement, care, treatment and discharge of criminal lunatics;

(*d*) to regulate the management of asylums and the care and custody of the inmates thereof and their transfer from one asylum to another;

(*e*) to regulate the transfer of criminal lunatics to asylums;

(*f*) to prescribe the procedure to be followed by District Courts and Magistrates before a lunatic is sent to any asylum established by Government;

(*g*) to prescribe the asylums established by Government within the province to which lunatics from any area or any class of lunatics shall be sent;

(*h*) to prescribe conditions subject to which asylums may be licensed;

(*i*) save as otherwise provided in this Act, generally to carry into effect the provisions of the Act.

(*2*) In making any rule under this section the Local Governments may direct that a breach of it shall be punishable with fine which may extend to fifty rupees.

Publication of rules.

92. All rules made under section 91 shall be published in the local official Gazette and shall thereupon have effect as if enacted in this Act.

CHAPTER IX.

SUPPLEMENTAL PROVISIONS.

Penalty for improper reception or detention of lunatic.

93. Any person who—

(a) otherwise than in accordance with the provisions of this Act receives or detains a lunatic or alleged lunatic in an asylum, or

(*b*) for gain detains two or more lunatics in any place not being an asylum,

shall be punishable with imprisonment which may extend to two years or with fine or with both.

Provision as to bonds.

94. The provisions of Chapter XLII of the Code of Criminal Procedure, 1898, shall, so far as may be, apply to bonds taken under this Act. V of 1898.

Pension of lunatic payable by Government.

95. (*1*) When any sum is payable in respect of pay, pension, gratuity or other similar allowance to any person by Government and the person to whom the sum is payable is certified by a Magistrate to be a lunatic, the Government officer under whose authority such sum would be payable if the payee were not a lunatic may pay so much of the said sum as he thinks fit to the person having charge of the lunatic, and may pay the surplus, if any, or such part thereof as he thinks fit for the maintenance of such members of the lunatic's family as are dependent on him for maintenance.

(*2*) The Secretary of State for India in Council shall be discharged of all liability in respect of any amounts paid in accordance with this section.

Use of forms in Schedule.

96. Subject to any rules, the forms set forth in the first Schedule, with such variation as the circumstances of each case may require, shall be used for the respective purposes therein mentioned, and if used shall be sufficient.

Exclusion of persons acting under Act.

97. No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done under this Act.

Power to give effect to warrants and orders of certain Courts outside British India.

98. Any officer in charge of an asylum may give effect to any order or warrant for the reception and detention of any lunatic made or issued by any Court or tribunal beyond the limits of British India in the exercise of jurisdiction conferred by His Majesty or the Governor-General in Council.

Power to make rules for reception of lunatics received from outside British India.

99. The Governor-General in Council may make rules regulating the procedure for the reception and detention in asylums in British India of lunatics whose reception and detention are provided for by section 98.

Orders under repealed Acts.

100. (*1*) In the case of orders made before the commencement of this Act under section 7 of the Indian Lunatic Asylums Act, 1858, for the reception of persons into an asylum, the persons who signed the order shall have all the powers and be subject to the obligations by this Act conferred or imposed upon the petitioner for a reception order, and the provisions of this Act relating to persons upon whose petition a reception order was made shall apply in the case of a person who has signed an order, under section 7 of the XXXVI of 1858.

XXXVI of 1858. Indian Lunatic Asylums Act, 1858, before the commencement of this Act, as if the order had been made after the commencement of this Act upon a petition presented by him.

(2) All orders for the detention of lunatics made and all undertakings given under any enactment hereby repealed shall have the same force and effect as if they had been made or given under this Act and by or to the authority empowered thereby in such behalf.

Repeal of enactments. 101. The enactments mentioned in the Second Schedule are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

FORMS.

(See section 98.)

FORM I.

Application for Reception Order.

(See sections 5 and 6.)

In the matter of A.B.[1], residing at , by occupation , son of ; a person alleged to be a lunatic.

To Presidency Magistrate, for [or District Magistrate of , or Sub-divisional Magistrate of or Magistrate specially empowered under Act of 1912 for].

The petition of C.D.[1], residing at , by occupation , son of in the town of [or sub-division of in the district of].

1. I am [2] years of age.

2. I desire to obtain an order for the reception of A. B. as a lunatic in the asylum of situate at [3].

3. I last saw the said A. B. at on the [4] day of

4. I am the [5] of the said A. B.

[*or if the petitioner is not a relative of the patient state as follows.*]

I am not a relative of the said A. B. The reasons why this petition is not presented by a relative are as follows: [*State them*].

The circumstances under which this petition is presented by me are as follows: [*State them.*]

5. The persons signing the medical certificates which accompany the petition are [6].

6. A statement of particulars relating to the said A. B. accompanies this petition.

7. [*If that is the fact.*] An application for an inquiry into the mental capacity of the said A B. was made to the on the and a certified copy of the order made on the said petition is annexed hereto. [*Or if that is the fact.*]

No application for an inquiry into the mental capacity of the said A. B. has been made previous to this application.

The petitioner therefore prays that a reception order may be made in accordance with the foregoing statement.

(Sd.) C.D.

The statements contained or referred to in paragraphs are true to my knowledge; the other statements are true to my information and belief.

(Sd.) C.D

Dated

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[1] Full name, caste and titles.

[2] Enter the number of completed years. The petitioner must be at least eighteen or twenty-one whichever is the age of majority under the law to which the petitioner is subject.

[3] Insert full description of the name and locality of the asylum or the name, address and description of the person in charge of the asylum.

[4] A day within 14 days before the date of the presentation of the petition is requisite.

[5] Here state the relationship with the patient

[6] Here state whether either of the persons signing the medical certificates is a relative, partner or assistant of the medical attendant of the petitioner and, if a relative of either, the exact relationship.

Statement of particulars.

[*If any of the particulars in this statement is not known, the fact to be so stated.*]

The following is a statement of particulars relating to the said A. B.

Name of patient at length.

Sex and age.

Married, single or widowed.

Previous occupation.

Caste and religious belief, as far as known.

Residence at or immediately previous to the date hereof

Names of any near relatives to the patient who are alive.

Whether this is first attack of lunacy.

Age (if known) on first attack.

When and where previously under care and treatment as a lunatic.

Duration of existing attack.

Supposed cause.

Whether the patient is subject to epilepsy.

Whether suicidal.

Whether the patient is known to be suffering from phthisis or any form of tubercular disease.

Whether dangerous to others and in what way.

Whether any near relative (stating the relationship) has been afflicted with insanity.

Whether the patient is addicted to alcohol, or the use of opium, ganja, charas, bhang, cocaine or other intoxicant.

[The statements contained or referred to in paragraphs are true to my knowledge. The other statements are true to my information and belief.]

[*Signature by person making the statement.*

FORM 2.

Reception order on Petition.

(*See sections 7, 10.*)

I, the undersigned E. F., being a Presidency Magistrate of [*or* the District Magistrate of *or* the Sub-divisional Magistrate of—*or* a Magistrate of the first class specially empowered by Government to perform the functions of a Magistrate under Act of 1912] upon the petition of C. D. of [*] in the matter of A. B., [†] a lunatic, accompanied by the medical certificates of G. H., a medical officer, and of J. K., a medical practitioner [*or* medical officer], under the said Act, hereto annexed, hereby authorise you to receive the said A. B. into your asylum. And I declare that I have [*or* have not] personally seen the said A. B. before making this order.

To [‡]

(Sd.) E. F.,
(*Designation as above.*)

FORM 3.

Medical Certificate.

(*See sections 18, 19.*)

In the matter of A. B., of [*] in the town of [*or* the sub-division of in the district of] an alleged lunatic.

I, the undersigned C. D., do hereby certify as follows.

1. I am a gazetted medical officer [*or* a medical practitioner declared by Government to be medical officer a holder of [*] [*or* declared by Local Government to be a medical practitioner under Act of 1912] under Act of 1912] and I am in the actual practice of the medical profession.

---

[*] Address and description.
[†] To be addressed to the officer or person in charge of the asylum.
[‡] Insert residence of patient.
[*] Insert qualification to practise medicine and surgery registrable in the United Kingdom

2. On the day of 19 at [1] in the town/village of [*or* the sub-division of in the district of] [separately from any other practitioner] [2], I personally examined the said A. B. and came to the conclusion that the said A. B. is a lunatic and a proper person to be taken charge of and detained under care and treatment.

3. I formed this conclusion on the following grounds, *viz.*:—

(*a*) Facts indicating insanity observed by myself, *viz.*:—

(*b*) Other facts (if any) indicating insanity communicated to me by others, *viz.*:—

Here state the information and from whom.

(Sd.) C. D.
(*Designation as above.*)

FORM 4

Reception Order in case of Lunatic Soldier.

(*See section 12.*)

Whereas it appears to me that A. B., a European, subject to the Army Act, who has been declared a lunatic in accordance with the provisions of the military regulations, should be removed to an asylum, I do hereby authorise you to receive the said A. B. into your asylum.

(Sd.) E. F.
(*Administrative Medical Officer.*)

To [3]

FORM 5.

Reception Order in case of wandering or dangerous lunatics or lunatics not under proper control or cruelly treated (sent to an asylum established by Government).

(*See sections 14, 15, 17.*)

I, C. D., Presidency Magistrate of [*or* Commissioner of Police for] [*or* the District Magistrate of *or* the Sub-divisional Magistrate of *or* a Magistrate specially empowered by Government under Act of 1912] having caused A. B to be examined by E. F., a Medical Officer under the Indian Lunacy Act, 1912, and being satisfied that A. B. [*describing him*] is a lunatic who was wandering at large [*or* is a person dangerous by reason of lunacy] [*or* is a lunatic not under proper care and control *or* is cruelly treated or neglected by the person having the care or charge of him] and a proper person to be taken charge of and detained under care and treatment, hereby direct you to receive the said A. B. into your asylum.

(Sd.) C. D.
(*Designation as above.*)

Dated the

To the officer in charge of the asylum at .

FORM 6

Same when sent to a licensed asylum

I, C. D., [*as above down to* " care and treatment "] and being satisfied with the engagement entered into in writing by G. H. of [*here insert address and description*] who has desired that the said A. B may be sent to the asylum at [*here insert description of asylum and name of the person in charge*] to pay the cost of maintenance of the said A. B., in the said asylum, hereby authorize you to receive the said A. B. into your asylum.

(Sd). C. D.
Designation as above.

Dated the

To the person in charge of the asylum at .

FORM 7.

Bond on the making over of a lunatic to the care of relative or friend.

(*See sections 14, 15, 17.*)

Whereas A. B., son of , inhabitant of , has been brought up before C. D., a Presidency Magistrate for the town of [*or* Commissioner of Police for] [*or* the District/Sub-division] Magistrate of , *or* a Magistrate of the first class specially empowered under Act of 1912] and is a lunatic who is believed to be dangerous [*or* deemed to be a lunatic who is not under proper care and control or is cruelly treated or neglected by the person having the charge of him] and whereas I, E. F., son of inhabitant of , have applied to the Magistrate [*or* Commissioner of Police] that the said A. B. may be delivered to my care:

[1] Insert place of examination.
[2] Omit this where only one certificate is required
[3] To be addressed to the person in charge of an asylum duly authorized by Government to receive lunatic Europeans subject to the Army Act.

I, E. F., abovenamed hereby bind myself that on the said A. B. being made over to my care, I will have the said A. B. properly taken care of and prevented from doing injury to himself or to others: and in case of my making default therein, I hereby bind myself to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19 .

(Signed) E. F.

(*Where a bond with sureties is to be executed add*)—We do hereby declare ourselves sureties for the abovenamed E. F. that he will, on the aforesaid A. B. being made over to his care, have the said A. B. properly taken care of and prevented from doing injury to himself or to others; and in case of the said E. F. making default therein, we bind ourselves, jointly and severally, to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19 .

(*Signature.*)

FORM 8.

Bond on the discharge of a lunatic from an asylum on the undertaking of relative or friend to take due care.

(*See section 33.*)

Whereas A.B., son of , inhabitant of , is a lunatic who is now detained in the asylum at under an order made by C. D., a Presidency Magistrate for the town of [*or* Commissioner of Police for] [*or* the District / Sub-Divisional Magistrate of , *or* a Magistrate of the first class specially empowered under Act of 1912] under section 14 [*or* section 15] of Act of 1912 and whereas I, E. F., son of , inhabitant of , have applied to the said Magistrate [*or* Commissioner of Police] that the said A. B. may be delivered to my care and custody:

I hereby bind myself that on the said A. B. being made over to my care and custody, I will have him properly taken care of and prevented from doing injury to himself or to others; and in case of my making default therein, I hereby bind myself to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19 .

(Sd.) E.F.

(*Where a bond with sureties is to be executed add*)—We do hereby declare ourselves sureties for the abovenamed E. F. that he will, on the aforesaid A. B. being delivered to his care and custody, have the said A. B properly taken care of and prevented from doing injury to himself or to others; and in case of the said E. F. making default therein, we bind ourselves, jointly and severally, to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19

(*Signature.*)

SCHEDULE II.

ENACTMENTS REPEALED.

(*See section 101.*)

1	2	3	4
Year.	Number.	Short title.	Extent of Repeal.
1853	XXXIV	Lunacy (Supreme Courts) Act, 1853 ..	So much as has not been repealed.
1858	XXXV	Lunacy (District Courts) Act, 1858 ..	Do.
1858	XXXVI	Indian Lunatic Asylums Act, 1858 ..	Do.
1877	XI	Military Lunatics Act, 1877	Do.
1885	XVIII	Indian Lunatic Asylums Act (1858) Amendment Act, 1885.	Do.
1889	XX	Indian Lunatic Asylums Act (1858) Amendment Act, 1889.	Do.
1894	XIII	Amending (Army) Act, 1894	So much as relates to the Military Lunatics Act, 1877.
1898	V	Code of Criminal Procedure, 1898 ..	Section 471, sub-sections (2) and (3) and section 472.
1909	V	Amending (Army) Act, 1909	So much as relates to the Military Lunatics Act, 1877

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

T. E. MOIR,
Ag. Secretary to Government, Legislative Dept.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 18th March 1912, and is hereby promulgated for general information :—

ACT No. V OF 1912.

THE PROVIDENT INSURANCE SOCIETIES ACT, 1912.

CONTENTS.

Preliminary.

SECTIONS.
1. Short title and extent.
2. Definitions.
3. Application of Act.

General.

4. Insurable interest.
5. Provision to be made by rules.
6. Registration of Provident Insurance Societies.
7. Unregistered society not to receive premium or contribution.
8. Amendment of rules.
9. Right to supply of copies of rules.
10. Register of members.
11. Publication of authorized subscribed and paid-up capital.
12. Office.
13. Revenue-account and balance-sheet.
14. Delivery and publication of revenue-account, etc
15. Record of insurances effected on life other than life of person insuring.
16. Inspection of books.
17. Inquiry.
18. Cancellation of registry
19. Liquidators.

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20. Appeals.

Offences and Procedure.

21. Penalty for non-compliance with Act.
22. Penalty for falsifying documents.
23. Cognizance of offences.

Rules.

24. Rules.

Miscellaneous.

25. Saving of existing policies.
26. Power of Local Government to exempt from provisions of the Act.

An Act to provide for the regulation of Provident Insurance Societies.

WHEREAS it is expedient to provide for the regulation of Provident Insurance Societies; It is hereby enacted as follows :—

Preliminary.

Short title and extent.

1. (*1*) This Act may be called the Provident Insurance Societies Act, 1912; and

(*2*) It extends to the whole of British India, inclusive of British Baluchistan, the Santhal Parganas and the Pargana of Spiti.

Definitions. 2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "Court" means the principal Civil Court of original jurisdiction in a district, and includes the High Court in the exercise of its ordinary original civil jurisdiction;

(2) "financial year" means each period of twelve months at the end of which the balance of the accounts of any Provident Insurance Society is struck, or, if no such balance is struck, then the calendar year;

(3) "life assurance business" means the issue of, or the undertaking of liability under, policies of assurance upon human life, or the granting of annuities upon human life;

(4) "policy of assurance on human life" means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

(5) "policy-holder" means the person who for the time being is the legal holder of the policy for securing the contract with the Provident Insurance Society;

(6) where a Provident Insurance Society grants annuities upon human life, "policy" includes the instrument evidencing the contract to pay such an annuity, and "policy-holder" includes annuitant;

(7) "prescribed" means prescribed by rules made under this Act;

(8) "Provident Insurance Society" means any person who, or body of persons whether corporate or unincorporate which, receives premiums or contributions for insuring money to be paid on the birth, marriage or death of any person or on the happening of such other contingency or class of contingency as may be prescribed: and

(9) "Registrar" means any person who may be appointed by the Local Government to perform the duties of the Registrar under this Act.

Application of Act. 3. Nothing in this Act shall apply to any Provident Insurance Society carrying on life assurance business which undertakes to pay on any life assurance policy or series of life assurance policies on any one life, an annuity exceeding fifty rupees or a gross sum exceeding five hundred rupees, or which receives or undertakes to receive by way of premium or contribution for life assurance on any one life any sum exceeding two hundred and fifty rupees where the said premiums or contributions are payable for one year or a limited number of years, or exceeding twenty-five rupees in any one year where the premiums or contributions are unlimited in number and terminable on death or the occurrence of an uncertain event:

Provided that in determining whether this Act applies to any Provident Insurance Society, carrying on life insurance business, contracts entered into by the society before the commencement of this Act shall not be taken into consideration.

General.

Insurable interest. 4. No Provident Insurance Society shall receive any premium or contribution for insuring money to be paid on the death of any person other than the person paying such premium or contribution, or the wife, husband, child, parent, brother or sister of such person.

Provision to be made by rules 5. Every Provident Insurance Society shall by its rules—

(a) specify the object, name and registered office of the society;

(b) prescribe the proportion of the annual income of the society derived from premiums or contributions which may be disbursed for the expenses of management of the society;

(c) in the case of a society which by rule or practice divides any part of the funds thereof, provide for the payment of all debts due by the society existing at the time of division before any such division has taken place; and

(d) provide for any other matters which may be prescribed.

Registration of Provident Insurance Societies.

6. (1) Every Provident Insurance Society shall, within three months from the commencement of this Act, or, if established after the commencement of this Act, before it receives any premium or contribution, apply to the Registrar for that part of British India in which the office of the society is situate for registration under this Act, and shall deliver to him a copy of the rules of the society.

(2) The Registrar shall, on being satisfied that such rules comply with the provisions of this Act, acknowledge the receipt of the rules and register the society and its rules.

(3) If the Registrar is not satisfied that the rules or any of them comply with the provisions of this Act, he shall send to the Provident Insurance society a notice by post stating in what respect such rule or rules is or are not in accordance with the provisions of this Act, and calling upon such society to deliver to him an amended rule or rules within sixty days.

(4) On receipt of a notice under sub-section (3) the Provident Insurance Society may within sixty days deliver to the Registrar an amended rule or rules in conformity with this Act, and the Registrar shall thereupon acknowledge the receipt of the rules and register the society and its rules as hereinbefore provided.

Unregistered society not to receive premium or contribution.

7. No provident insurance society shall receive any premium or contribution unless it is registered in accordance with the provisions of this Act:

Provided that this prohibition shall only apply to a society established before the commencement of this Act—

(a) when such society has applied for registration in accordance with the provisions of section 6, sub-section (1)—from the date of the order of the Registrar refusing registry;

(b) when such society has not applied as aforesaid—after three months from the commencement of this Act.

Amendment of rules.

8. (1) No amendment of any rule of a Provident Insurance Society shall be valid until the same has been registered under this Act, for which purpose a copy of the amended rule shall be sent to the Registrar.

(2) The Registrar shall, on being satisfied that any amendment of a rule is not contrary to the provisions of this Act, issue to the society an acknowledgment of the registration of the same.

Right to supply of copies of rules.

9. Every Provident Insurance Society shall, on demand, deliver free of cost to any member of the society a copy of the rules of the society, and to any person other than a member a copy of such rules on the payment of a sum not exceeding one rupee.

Register of members.

10. Every Provident Insurance Society which is not registered under the Indian Companies Act, 1882, shall cause to be kept in the prescribed form a register of the names and addresses of its members.

Publication of authorised, subscribed and paid-up capital.

11. Where any notice, advertisement or other official publication of a Provident Insurance Society contains a statement of the amount of the authorised capital of the society, the publication shall also contain a statement of the amount of the capital which has been subscribed and the amount paid up.

Office.

12. Every Provident Insurance Society which is not registered under the Indian Companies Act, 1882, shall have an office on the outside of which it shall display and keep displayed its name in a conspicuous position in legible letters, to which all communications and notices may be addressed, and shall give notice to the Registrar of the situation of such office and of any change therein.

Revenue account and balance sheet.

13. Every Provident Insurance Society shall, at the expiration of each financial year, prepare a revenue account and balance-sheet in the prescribed form and verified in the prescribed manner, and shall cause them to be audited by an auditor possessing the prescribed qualifications.

Delivery and publication of revenue-account, etc.

14. Every Provident Insurance Society shall, within six months of the expiration of each financial year, deliver to the Registrar the revenue-account and balance-sheet required by section 13 and shall publish them in the prescribed manner.

Record of insurances effected on life other than life of person insuring.

15. Every Provident Insurance Society shall maintain in the prescribed form a record of every insurance effected on a life other than the life of the person insuring, and shall deliver a copy of such record to the Registrar together with the balance-sheet and revenue account.

Inspection of books.

16. The books of every Provident Insurance Society shall at all reasonable hours be open to inspection by the Registrar, or by any person appointed by him in this behalf or by any member of the society.

Inquiry.

17. (*1*) The Registrar may, if he thinks fit, of his own motion, and shall, upon the application of ten or more members or policy-holders of a Provident Insurance Society, hold or direct an inquiry to be held by an actuary possessing the prescribed qualifications appointed by him by order in writing in this behalf as to the solvency of any Provident Insurance Society or as to the manner in which the business of any such society is conducted.

(*2*) An application to the Registrar under sub-section (*1*) shall be supported by such evidence as the Registrar may require for the purpose of showing that the applicants have good reason for applying for an inquiry.

(*3*) The Registrar may require the applicants under sub-section (*1*) to give such security as he thinks fit for the costs of the proposed inquiry before such an inquiry is held.

(*4*) All expenses of and incidental to or preliminary to any inquiry made on application as aforesaid shall be defrayed by the applicants therefor or out of the funds of the society or by the members or officers of the society in such proportions as the Registrar may direct by order in writing.

(*5*) An order made under sub-section (*4*) shall on application be enforced by any Civil Court having local jurisdiction in the same manner as a decree of such Court.

(*6*) A person holding an inquiry under this section shall have access to all the books and documents of the society, and shall have power to call upon the society and the officers of the society to furnish such statements and other information in relation to its business as he may direct.

(*7*) The result of the inquiry shall be communicated to the society and to the applicants (if any).

Cancellation of registry.

18. When an inquiry has been held under section 17, the Registrar may, if he is satisfied—

(*a*) that the society is insolvent, or must necessarily become so, or

(*b*) that the business of any such society is conducted fraudulently or not in accordance with the rules thereof,

after giving previous notice in writing in such manner as he thinks fit specifying briefly the grounds of the proposed cancellation, cancel the registry of the society.

Liquidator.

19. (*1*) Where the registry of a Provident Insurance Society is cancelled in accordance with the provisions of section 18, the Registrar may appoint a liquidator to wind up the society.

(*2*) A liquidator appointed under sub-section (*1*) shall have power—

(*a*) to institute or defend any legal proceedings on behalf of the society by his name of office;

(*b*) to determine the contribution to be made by members of the society, respectively, to the assets of the society;

(*c*) to investigate all claims against the society and to decide questions of priority arising between claimants;

(*d*) to determine by what persons and in what proportions the costs of the liquidation are to be borne; and

(*e*) to give such directions in regard to the collection and distribution of the assets of the society as may appear to him to be necessary for winding up the affairs of the society.

(3) Subject to any rules of procedure made under this Act, a liquidator appointed under this section shall, in so far as such powers are necessary to carry out the purposes of this section, have power to summon and enforce the attendance of witnesses and to compel the production of documents by the same means and as far as may be in the same manner as is provided in the case of a Civil Court by the Code of Civil Procedure, 1908.

(4) Orders made under this section shall on application be enforced as follows:—

(a) when made by a liquidator, by any Civil Court having local jurisdiction in the same manner as a decree of such Court;

(b) when made by the Court on appeal, in the same manner as a decree of the Court.

Appeals.

Appeals.

20. (1) An appeal shall lie to the Court within thirty days—

(a) from an order of the Registrar refusing to register a Provident Insurance Society or any rules or amendments of rules of such society;

(b) from an order of the Registrar cancelling the registry of a society;

(c) from an order made by a liquidator appointed under section 19.

(2) Save as hereinbefore expressly provided, orders made under this Act shall be final and conclusive.

Offences and Procedure.

Penalty for non-compliance with Act.

21. Any Provident Insurance Society which makes default in complying with any of the requirements of this Act, and every director, manager or secretary, or other officer or agent of the society, who is knowingly a party to the default, shall be punishable with fine which may extend to five hundred rupees, or, in the case of a continuing default, with fine which may extend to two hundred and fifty rupees for every day during which the default continues.

Penalty for falsifying documents.

22. If any register, account, balance-sheet or other document required by this Act is false in any particular to the knowledge of any person who signs it, such person shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Cognizance of offences.

23. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence against this Act.

Rules.

Rules.

24. (1) The Local Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

(a) contingencies or classes of contingencies and thereby extend the application of this Act to the receipt of premiums or contributions for insuring money to be paid on the happening of such contingencies or class of contingencies;

(b) the matters in respect of which a society shall make rules;

(c) the form of any account, return or register required by this Act, and the manner in which any such account, return or register shall be verified;

(d) the fees to be charged for matters transacted under this Act and the manner in which the same are to be collected;

(e) the qualifications of auditors and actuaries under this Act;

(f) the manner in which any document required to be published by this Act shall be published; and

(g) the procedure to be followed by liquidators under this Act.

(3) The power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication.

(4) All rules made under this Act shall be published in the local official Gazette, and on such publication shall have effect as if enacted therein.

Miscellaneous.

Saving of existing policies.

25. No policy effected before the commencement of this Act with a Provident Insurance Society shall be deemed to be void by reason only that the insurance is not authorized by this Act.

Power of Local Government to exempt from provisions of the Act.

26. The Local Government may, by notification in the local official Gazette and subject to such conditions and restrictions as it thinks fit, exempt any Provident Insurance Society or class of Provident Insurance Societies from all or any of the provisions of this Act.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

T. E. MOIR,
Ag. Secretary to Government, Legislative Dept.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 18th March 1912, and is hereby promulgated for general information :—

ACT No. VI OF 1912.

THE INDIAN LIFE ASSURANCE COMPANIES ACT, 1912.

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THE FIRST SCHEDULE.—REVENUE ACCOUNTS.
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THE THIRD SCHEDULE.—BALANCE-SHEETS.
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THE FIFTH SCHEDULE.—STATEMENT OF LIFE ASSURANCE AND ANNUITY BUSINESS.
THE SIXTH SCHEDULE.—RULES FOR VALUING ANNUITIES, ETC.

An Act to provide for the regulation of Life Assurance Companies.

WHEREAS it is expedient to provide for the regulation of life assurance companies; It is hereby enacted as follows :—

Preliminary.

Short title and extent.

1. (*1*) This Act may be called the Indian Life Assurance Companies Act, 1912.

(*2*) It extends to the whole of British India, inclusive of British Baluchistan, the Santhal Parganas and the Pargana of Spiti.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "actuary" means an actuary possessing such qualifications as may be prescribed by rules made by the Governor General in Council:

(*2*) "chairman" means the person for the time being presiding over the board of directors or other governing body of a life assurance company:

(*3*) "Court" means the principal Civil Court of original jurisdiction in a district, and includes the High Court in the exercise of its ordinary original civil jurisdiction:

(*4*) "financial year" means each period of twelve months at the end of which the balance of the accounts of the life assurance company is struck, or, if no such balance is struck, then the calendar year:

(*5*) "life assurance business" means the issue of, or the undertaking of liability under, policies of assurance upon human life, or the granting of annuities upon human life;

(6) "policy of assurance on human life" means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life:

(7) "policy-holder" means the person who for the time being is the legal holder of the policy for securing the contract with the life assurance company;

(8) where a company grants annuities upon human life, "policy" includes the instrument evidencing the contract to pay such an annuity, and "policy-holder" includes annuitant: and

(9) "Registrar" means any person who may be appointed by the Local Government to perform the duties of the Registrar under this Act.

Companies to which Act applies.

3. Save as hereafter expressly provided, this Act shall apply to all persons or bodies of persons, whether corporate or unincorporate (which persons and bodies of persons are hereafter referred to as life assurance companies) whether established before or after the commencement of this Act and whether established within or without British India, who carry on life assurance business within British India.

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Explanation.—A company registered under the Indian Companies Act, 1882, which carries on life assurance business in any part of the world shall for the purposes of this section be deemed to be a company carrying on such business within British India.

Exception.—Nothing in this Act shall apply to any society to which the Provident Insurance Societies Act, 1912, applies, or to any Fund which the Governor General in Council may, by notification in the *Gazette of India*, exempt from the operation of this Act.

Deposits.

Deposit.

4. (1) Every life assurance company shall, if established before the commencement of this Act, within one year from such commencement, or, if established after such commencement, before it commences to carry on the business of life assurance, deposit and keep deposited with the Comptroller General, for and on behalf of the Governor General in Council, Government

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securities, as defined by the Indian Securities Act, 1886, of the face value of twenty-five thousand rupees or of a face value equal to one-third of the income derived from life assurance business as shown in the revenue account for the last financial year, whichever is greater; and, until the company keeps deposited securities of the face value of two hundred thousand rupees, shall annually deposit and keep deposited in like manner like securities of a face value—

(a) equal to one-third of the income derived from life assurance business as shown in the revenue account for the last financial year, until the face value of the securities deposited exceeds one hundred thousand rupees;

(b) and thereafter equal in amount to one-third of the increase to the life assurance fund as shown in the revenue account for the last financial year:

Provided that a company may at any time deposit securities of a face value of two hundred thousand rupees or make up its deposit of securities to that value.

(2) The interest accruing due on the securities deposited under sub-section (1) shall be paid to the company.

(3) The deposit may be made by the subscribers of the memorandum of association of a company or any of them, in the name of a proposed company, and, upon the incorporation of the company, shall be deemed to have been made by, and to be part of the assets of, the company, and the Registrar of Joint Stock Companies shall not

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issue a certificate of incorporation of the company under the Indian Companies Act, 1882, until the deposit has been made.

(4) The deposit shall be deemed to form part of the life assurance fund of the company.

Accounts and Documents.

Separation of funds.

5. In the case of a life assurance company transacting other business besides that of life assurance, a separate account shall be kept of all receipts in respect of the life assurance business, and the said receipts shall be carried to and form a separate fund to be called the life assurance fund.

Explanation.—Nothing in this section shall be deemed to require any life assurance fund to be invested in separate investments from any other fund, but a separate balance-sheet as prescribed under section 7 shall be kept in respect of the life assurance fund.

Exception.—Nothing in this section shall apply to a life assurance company established before the commencement of this Act, by the terms of whose deed of settlement the whole of the profits of all the business carried on by the company are paid exclusively to the life policy-holders, and on the face of whose life policies the liability of the life assurance fund in respect of the other business distinctly appears.

Appropriation of life assurance fund.

6. The life assurance fund shall be as absolutely the security of the life policy-holders as though it belonged to a company carrying on no other business than life assurance business, and shall not be liable for any contracts of the company for which it would not have been liable had the business of the company been only that of life assurance, and shall not be applied, directly or indirectly, for any purposes other than those of life assurance.

Exception.—Nothing in this section shall affect the liability of the life assurance fund, in the case of a company established before the commencement of this Act, for contracts entered into by the company before such commencement.

Accounts and balance-sheets.

7. Every life assurance company shall, at the expiration of each financial year, prepare—

(*a*) a revenue account for the year in the form or forms set forth in the First Schedule and applicable to the class or classes of business carried on by the company;

(*b*) a profit and loss account in the form set forth in the Second Schedule, except where the company carries on life assurance business only and no other business;

(*c*) a balance sheet or balance-sheets in the form or forms, set forth in the Third Schedule;

(*d*) a statement containing the name of every person who during the year was a member of the board of directors or other governing body or was manager or secretary or held any similar office by whatever name called.

Actuarial report and abstract.

8. (*1*) Every life assurance company shall once in every five years, or at such shorter intervals as may be prescribed by the instrument constituting the company, or by its regulations or bye-laws, cause an investigation to be made into its financial condition, including a valuation of its liabilities, by an actuary, and shall cause an abstract of the report of such actuary to be made in the form set forth in the Fourth Schedule.

(*2*) The provision of sub-section (*1*) regarding the making of an abstract shall also apply whenever at any other time an investigation into the financial condition of a life assurance company is made with a view to the distribution of profits, or whenever the results of any such investigation are made public.

Actuarial abstract in case of mutual company.

9. In the case of mutual life assurance company whose profits are allocated to members wholly or mainly by annual abatements of premium, the abstract of the report of the actuary on the financial condition of the company, prepared in accordance with the Fourth Schedule, may, notwithstanding anything in section 8, be made and returned at intervals not exceeding five years; Provided that, where such return is not made annually, it shall include particulars as to the rates of abatement of premiums applicable to different classes or series of assurances allowed in each year during the period which has elapsed since the previous return under the Fourth Schedule.

Statement of life assurance business.

10. Every life assurance company shall, within three years from the commencement of this Act, and thereafter at the date to which the accounts of the company are made up for the purposes of the investigation prescribed by section 8, prepare a statement of its life assurance business in the form set forth in the Fifth Schedule: Provided that, if the investigation is made annually by any company, the company may prepare such a statement at any time, so that it be made at least once in every five years.

Deposit of accounts, etc., with Governor General in Council.

11. (*1*) Every account, balance-sheet, abstract or statement hereinbefore required to be made shall be printed, and four copies thereof, one of which shall be signed by the chairman and two directors of the company, and by the principal officer of the company, and if the company has a managing director, by the managing director, shall be deposited with the Governor General in Council within six months in the case of accounts and balance-sheets required by section 7, and within one year in other cases after the close of the period to which the account, balance-sheet, abstract or statement relates: Provided that, if in any case it is made to appear to the Governor General in Council that the circumstances are such that a longer period should be allowed, he may extend that period by such period as he may think fit.

(*2*) The Governor General in Council shall consider any document deposited in accordance with the provisions of sub-section (*1*) and, if any such document appears to the Governor General in Council to be inaccurate or defective in any respect, the Governor General in Council may call upon the company to furnish a further statement correcting any such inaccuracies or supplying any such deficiencies.

Deposit of report.

12. There shall be deposited with every revenue account and balance-sheet of a life assurance company every report on the affairs of the company submitted to the share-holders for policy-holders of the company in respect of the financial year to which the account and balance-sheet relate.

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Exemption from certain provisions of Act VI of 1899

13. Where a life assurance company registered under the Indian Companies Act, 1882, in any year deposits its accounts and balance-sheet in accordance with the provisions of section 11, the company may, at the same time, send to the Registrar of Joint Stock Companies a copy of such accounts and balance-sheet; and, where such copy is so sent, it shall not be necessary for the company to file a balance sheet with the Registrar of Joint Stock Companies as required by section 74 of the Indian Companies Act, 1882, and the copy of the accounts and balance-sheet so sent shall be dealt with in all respects as if it were a balance-sheet filed in accordance with that section.

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Right of share-holders, etc., to copies of accounts, etc.

14. A printed copy of the accounts, balance-sheet, abstract or statement last deposited shall, on the application of any share-holder or policy-holder of the company, be forwarded to him by the company by post or otherwise.

Audit of accounts.

15. The accounts of every life assurance company shall be audited annually in such manner as the Governor General in Council may prescribe.

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List of share-holders.

16. Every life assurance company which is not registered under the Indian Companies Act, 1882, shall keep a list of the names and addresses of its share-holders, and shall, on the application of any share-holder or policy-holder of the company, furnish to him a copy of such list on payment of a sum not exceeding two annas for every hundred words required to be copied.

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Deed of settlement.

17. Every life assurance company which is not registered under the Indian Companies Act, 1882, shall cause a sufficient number of copies of its deed of settlement or other instrument constituting the company to be printed, and shall, on the application of any share-holder or policy-holder of the company, furnish to him a copy of such deed of settlement or other instrument on payment of a sum not exceeding one rupee.

Publication of authorised, as well as subscribed and paid up capital

18. Where any notice, advertisement or other official publication of a life assurance company contains a statement of the amount of the authorised capital of the company, the publication shall also contain a statement of the amount of the capital which has been subscribed and the amount paid up.

Requirements as to companies established outside British India.

19. (*1*) Every life assurance company, constituted outside British India which establishes a place of business within British India, or appoints an agent in British India with the object of obtaining life assurance business shall, within three months from the establishment of the place of business or the appointment of such agent, file with the Registrar—

(*a*) a certified copy of the charter, statutes or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof;

(*b*) a list of the directors of the company;

(*c*) the names and addresses of some one or more persons resident in British India authorized to accept on behalf of the company service of process and any notices required to be served on the company;

and, in the event of any alteration being made in any such instrument or in the list of directors or in the names and addresses of such persons as aforesaid, the company shall, within such time as the Governor General in Council may prescribe, file with the Registrar a notice of the alteration.

(*2*) Any process or notice required to be served on the company shall be sufficiently served if addressed to any person whose name has been so filed as aforesaid and left at or sent by post to the address which has been so filed.

(*3*) There shall be paid to the Registrar for registering any document, required by this section to be filed, a fee of five rupees or such smaller fee as the Governor General in Council may prescribe.

Amalgamation or Transfer.

Amalgamation or transfer.

20. (*1*) Where it is intended to amalgamate two or more life assurance companies, or to transfer the life assurance business of one company to another, the directors of any one or more of such companies may apply to the Court, by petition, to sanction the proposed arrangement.

(*2*) Before any such application is made to the Court—

(*a*) notice of the intention to make the application shall be published in the Gazette of India and in the local official Gazette of the Province in which the principal place of business of the company is situate at least two months before the application is made;

(*b*) a statement of the nature of the amalgamation or transfer, as the case may be together with an abstract containing the material facts embodied in the agreement or deed under which the amalgamation or transfer is proposed to be effected, and copies of the actuarial or other reports upon which the agreement or deed is founded, including a report by an independent actuary, shall, unless the Court otherwise directs, be transmitted to each policy-holder of each company; and

(*c*) the agreement or deed under which the amalgamation or transfer is effected shall be open for the inspection of the policy-holders and share-holders at the offices of the companies for a period of fifteen days after the last publication of the notice.

(*3*) The Court, after hearing the directors and other persons whom it considers entitled to be heard upon the petition, may sanction the arrangement if it is satisfied that no sufficient objection to the arrangement has been established.

(*4*) The Court shall not sanction the amalgamation or transfer in any case in which it appears to the Court that the life policy-holders representing one-tenth or more of the total amount assured in any company which it is proposed to amalgamate, or in any company the business of which it is proposed to transfer, dissent from the amalgamation or transfer.

(*5*) No life assurance company shall amalgamate with another, or transfer its business to another, unless the amalgamation or transfer is sanctioned by the Court in accordance with this section.

Statement in case of amalgamation or transfer.

21. Where an amalgamation takes place between any life assurance companies, or where any life assurance business of one such company is transferred to another company, the combined company or the purchasing company, as the case may be, shall, within one month from the date of the completion of the amalgamation or transfer, deposit with the Governor General in Council—

(*a*) certified copies of statements of the assets and liabilities of the companies concerned in such amalgamation or transfer, together with a statement of the nature and terms of the amalgamation or transfer; and

(*b*) a certified copy of the agreement or deed under which the amalgamation or transfer is effected; and

(*c*) certified copies of the actuarial or other reports upon which that agreement or deed is founded; and

(*d*) a declaration under the hand of the chairman of each company, and the principal officer of each company, that to the best of their belief every payment made or to be made to any person whatsoever on account of the amalgamation or transfer is therein fully set forth, and that no other payments beyond those set forth have been made or are to be made either in money, policies, bonds, valuable securities or other property by or with the knowledge of any parties to the amalgamation or transfer.

Winding up.

VI of 1882. Special provisions as to winding up of assurance companies.

22. The Court may order the winding up of a life assurance company, in accordance with the Indian Companies Act, 1882, and the provisions of that Act shall apply accordingly, subject, however, to the modification that the company may be ordered to be wound up—

(*a*) on the petition of ten or more policy-holders:

Provided that such a petition shall not be presented except by the leave of the Court, and leave shall not be granted until a *primâ facie* case has been established to the satisfaction of the Court, and until security for costs for such amount as the Court may think reasonable has been given; or

(*b*) on application made on behalf of the Governor General in Council, showing that from a consideration of the documents deposited with him under the provisions of this Act it appears to him that the company is insolvent.

Winding up of subsidiary companies.

23. (*1*) Where a life assurance business or any part of the life assurance business of a life assurance company has been transferred to another company under an arrangement in pursuance of which the first-mentioned company (in this section called the subsidiary company) or the creditors thereof has or have claims against the company to which such transfer was made (in this section called the principal company), then, if the principal company is being wound up by or under the supervision of the Court, the Court shall (subject as hereinafter mentioned) order the subsidiary company to be wound up in conjunction with the principal company, and may by the same or any subsequent order appoint the same person to be liquidator for the two companies, and make provision for such other matters as may seem to the Court necessary, with a view to the companies being wound up as if they were one company.

(*2*) The commencement of winding up of the principal company shall, save as otherwise ordered by the Court, be the commencement of the winding up of the subsidiary company.

(*3*) In adjusting the rights and liabilities of the members of the several companies between themselves, the Court shall have regard to the constitution of the companies, and to the arrangements entered into between the companies, in the same manner as the Court has regard to the rights and liabilities of different classes of contributories in the case of the winding up of a single company, or as near thereto as circumstances admit.

(*4*) Where any company alleged to be subsidiary is not in process of being wound up at the same time as the principal company to which it is subsidiary, the Court shall not direct the subsidiary company to be wound up unless, after hearing all objections (if any) that may be urged by or on behalf of the company against its being wound up, the court is of opinion that the company is subsidiary to the principal company, and that the winding up of the company in conjunction with the principal company is just and equitable.

(*5*) An application may be made in relation to the winding up of any subsidiary company in conjunction with a principal company by any creditor of, or person interested in, the principal or subsidiary company.

(*6*) Where a company stands in the relation of a principal company to one company, and in the relation of a subsidiary company to some other company, or where there are several companies standing in the relation of subsidiary companies to one principal company, the Court may deal with any number of such companies together or in separate groups as it thinks most expedient upon the principles laid down in this section.

Valuation of annuities and policies.

24. Where a life assurance company is being wound up by the Court, or subject to the supervision of the Court, or voluntarily, the value of a policy or of a liability under a policy requiring to be valued in such winding up shall be estimated in manner applicable to policies and liabilities provided by the Sixth Schedule.

Rules of valuation.

25. The rules in the Sixth Schedule shall be of the same force, and may be repealed, altered or amended as if they were rules made in pursuance of section 254 of the Indian Companies Act, 1882, and rules may be made under that section for the purpose of carrying into effect the provisions of this Act with respect to the winding up of life assurance companies. VI of 1882.

Power to Court to reduce contracts

26. The Court, in the case of a life assurance company which has been proved to be unable to pay its debts, may, if it thinks fit, reduce the amount of the contracts of the company upon such terms and subject to such conditions as it thinks just, in place of making a winding-up order.

Special Provisions relating to Accounts and Documents.

Custody and inspection of documents deposited with Governor-General in Council.

27. The Governor-General in Council may direct any documents deposited with him under this Act, or certified copies thereof, to be kept by the Registrar or by any other officer appointed in this behalf, and any such documents and copies shall be open to inspection, and copies thereof may be procured by any person on payment of such fees as the Governor-General in Council may direct.

Accounts, etc., to be published.

28. The Governor-General in Council shall annually publish in the Gazette of India and cause to be published in the local official Gazette of the Province in which the life assurance company has its principal place of business the accounts, balance-sheets, abstracts, statements and other documents under this Act, or purporting to be under this Act, deposited with him during the preceding year, except reports on the affairs of life assurance companies submitted to the shareholders or policy holders thereof, and may append to such accounts, balance-sheets, abstracts, statements or other documents any note of the Governor-General in Council thereon, and any correspondence in relation thereto.

Evidence of documents

29. Every document deposited under this Act with the Governor-General in Council, and certified by the Registrar or by any person appointed in that behalf by the Governor-General in Council to be a document so deposited, shall be deemed to be a document so deposited.

Evidence of copies of documents.

30. Every document purporting to be certified by the Registrar, or by any person appointed in that behalf by the Governor-General in Council, to be a copy of a document so deposited, shall be deemed to be a copy of that document, and shall be received in evidence as if it were the original document unless some variation between it and the original document be proved.

Alteration of forms

31. The Governor-General in Council may, on the application or with the consent of a life assurance company, alter the forms contained in the Schedules to this Act as respects that company, for the purpose of adapting them to the circumstances of that company.

Companies carrying on business in the United Kingdom.

Certain companies may apply to be declared companies which carry on life assurance business in the United Kingdom.

32. (*1*) An assurance company which carries on life assurance business in the United Kingdom in accordance with the Assurance Companies Act, 1909, may, if carrying on life assurance business in British India before the commencement of this Act, within three months of such commencement, or, in any other case, before it commences to carry on life assurance business in British India, apply to the Governor-General in Council for a declaration that it so carries on such business in the United Kingdom. 9 Edw. VII, cap. 49.

(*2*) A company applying under the provisions of sub-section (*1*) shall furnish at the time of its application or at such further time as the Governor-General in Council may prescribe, such evidence as he may direct of the facts alleged in its application.

(3) Where the Governor-General in Council is satisfied that a life assurance company applying as aforesaid is a life assurance company which carries on business in the United Kingdom in accordance with the Assurance Companies Act, 1909, he shall, by notification in the Gazette of India, make a declaration to that effect, and shall cause such notification to be republished in the local official Gazette of the Province where the Company has or proposes to have its principal place of business.

Application of the Act to companies which carry on life assurance business in the United Kingdom.

53. Where the Governor-General in Council has notified a declaration in accordance with the provisions of section 32 in respect of a life assurance company, nothing in section 4, section 5, sections 7 to 12, sections 15, 20, 21, or 37 shall apply to the company:

Provided that—

(1) the company shall deposit with the Governor-General in Council, in the manner prescribed in section 11, copies of every account, balance-sheet, abstract, statement or other document which the company is required by the Assurance Companies Act, 1909, to deposit at the Board of Trade;

(2) if, at any time, a company in respect of which a declaration has been notified under section 32 ceases to carry on life assurance business in the United Kingdom in accordance with the provisions of the Assurance Companies Act, 1909, it shall, if it continues to carry on life assurance business in British India, be subject to all the provisions of this Act from the date it ceased to carry on such business in the United Kingdom in accordance with the said Act.

Penalties and Procedure.

Penalty for non-compliance with Act.

54. Any life assurance company which makes default in complying with any of the requirements of this Act, and every director, manager or secretary, or other officer or agent of the company who is knowingly a party to the default, shall be punishable with fine which may extend to one thousand rupees, or, in the case of a continuing default, with fine which may extend to five hundred rupees for every day during which the default continues; and, if default continues for a period of three months after notice of default by the Governor-General in Council (which notice shall be published in one or more newspapers as the Governor-General in Council may, upon the application of one or more policy-holders or share-holders, direct), the default shall be a ground on which the Court may order the winding up of the company, in accordance with the Indian Companies Act, 1882.

Penalty for falsifying statements, etc.

55. If any account, balance-sheet, abstract, statement or other document required by this Act is false in any particular to the knowledge of any person who signs it, such person shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Cognizance of offences.

56. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence against this Act.

Miscellaneous.

Appointment of inspectors.

57. (1) The Governor-General in Council may appoint one or more inspectors to examine into the affairs of any life assurance company, and to report thereon in such manner as he may direct—

(i) in the case of a life assurance company which is not registered under the Indian Companies Act, 1882, upon the application—

(a) of shareholders being in number not less than one-fifth of the whole number of persons for the time being entered on the list of shareholders kept in accordance with the provisions of section 16; or

(b) of twenty or more policy-holders owning policies of an aggregate value of not less than twenty thousand rupees;

(ii) in any case where a life assurance company has failed to furnish a further statement when required to do so under the provisions of section 11, sub-section (2), or where the Governor-General in Council is of opinion that any such further state-

(2) On an appointment being made under sub-section (1), the provisions of section 84 of the Indian Companies Act, 1882, shall apply to the examination made by such inspectors.

Service of notices.

38. Any notice or other document which is by this Act required to be sent to any policy-holder may be addressed and sent to the person to whom notices respecting such policy are usually sent, and any notice so addressed and sent shall be deemed and taken to be notice to the holder of such policy:

Provided that where any person claiming to be interested in a policy has given to the company notice in writing of his interest, any notice which is by this Act required to be sent to policy-holders shall also be sent to such person at the address specified by him in his notice.

Powers to make rules.

39. (1) The Governor-General in Council may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the qualifications to be possessed by actuaries, auditors and inspectors under this Act, and the manner in which the accounts of life assurance companies shall be audited;

(b) prescribe the time within and the form in which notice of alteration of the particulars specified in section 19 of the Act shall be filed with the Registrar;

(c) subject to the provisions of this Act, prescribe the fees payable thereunder.

(3) All rules made under this Act shall be published in the Gazette of India, and on such publication, shall have effect as if enacted in this Act.

Power of Governor-General in Council to delegate to local Governments the powers conferred by this Act.

40. The Governor-General in Council may, by notification in the Gazette of India, and subject to such conditions and restrictions as he thinks fit, delegate to any local Government all or any of the powers (other than the power to make rules under section 39) conferred on him by this Act.

Power of Governor-General in Council to exempt from the provisions of the Act.

41. The Governor-General in Council may, by notification in the Gazette of India, and subject to such restrictions and conditions as he thinks fit, exempt any life assurance company from all or any of the provisions of this Act.

Amendment of Act VI, 1882, section 131.

42. In section 131 of the Indian Companies Act, 1882, the words from "In the case of a life assurance company" to "unable to pay its debts" are hereby repealed.

THE FIRST SCHEDULE.

(See section 7.)

REVENUE ACCOUNTS OF THE——————FOR THE YEAR ENDING——————

(*A*)—Life Assurance Account.

	Rs.		Rs.
Amount of life assurance fund at the beginning of the year.		Dividends payable on 19 for the year ending 19 (This is only to be stated here by companies not applying a profit and loss account)	
Premiums		Claims under policies paid and outstanding—	
		By death	
		By maturity	
Consideration for annuities granted * (see Note 1).		Surrenders, including surrenders of bonus additions	
		Annuities	
Interests, dividends and rents ..		Bonuses in cash	
Less income-tax thereon ..		Bonuses in reduction of premiums	
		Expenses of management—	
		Commission	
		Agents' and Canvassers' allowances	
Other receipts (accounts to be specified) ..		Salaries, etc. (other than to Agents and Canvassers).	
		Travelling expenses	
		Directors' fees	
		Auditors' fees	
		Medical fees	
		Rents for offices belonging to and occupied by the company.	
		Rents of other offices occupied by the company	
		Law charges	
		Advertising	
		Printing and stationery	
		Other expenses of management (accounts to be specified).	
		Other payments (accounts to be specified)	
		Amount of life assurance fund at the end of the year, as per Third Schedule.	
	Rs.		Rs.

* NOTE 1.—Companies having a separate annuity fund with investments separate from those of the life assurance fund to return the particulars of their annuity business in a separate statement, in Form B of this Schedule.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of reinsurance of the company's risks.

NOTE 3.—If any sum has been deducted from the expenses of management account, and taken credit for in the balance sheet as an asset, the sum so deducted to be separately shown in the above account.

(*B*)—Revenue Account applicable to annuity business of those companies having a separate annuity fund, the investments of which are kept separate from those of the life assurance fund.

	Rs.		Rs.
Amount of annuity fund at the beginning of the year.		Annuities	
Consideration for annuities granted		Surrenders	
Interest, dividends and rents ..		Expenses of management—	
Less income-tax thereon		Commission	
		Other expenses (to be specified)	
Other receipts		Other payments (accounts to be specified)	
		Amount of annuity fund at the end of the year as per balance-sheet.	
	Rs.		Rs.

NOTE.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of reinsurances of the company's risks.

(C) General Revenue Account applicable to all classes of business other than life assurance and annuity transactions.

	Rs.		Rs.
Amount of funds at the beginning of the year ..		Claims less reinsurances (amounts to be specified)	
Premiums (accounts to be specified)		Expenses of management :—	
Rs.		Commission	
Interests, rents and dividends		Other expenses (to be specified)	
Less income-tax thereon		Losses (accounts to be specified) .. .	
Profits (accounts to be specified)		Other payments (accounts to be specified) ..	
Other receipts (to be specified		Amount of funds at the end of the year as per balance-sheet.	
Rs.		Rs.	

NOTE 1.—All the items in the above account to be exclusive of life assurance and annuity transactions.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of reassurances of the company's risks.

(D) Statement to be submitted along with the Revenue Account by all life assurance companies.

Class of policy.	Total new life assurances completed in India during the year 19 .			Portion thereof reassured.		
	Sum assured.	Annual premium.	Single premium.	Sum assured.	Annual premium.	Single premium.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Whole life						
Whole life by limited payments						
Endowment assurances						
Pure endowments						
Term assurances						
Other classes						
Total						

State also:—

New annuities (state number and annual amount).

Total sums assured and bonuses (less reassurances) remaining in force at end of year 19 on lives of residents in India.

Number and amount of annuities (less reassurances) remaining in force at end of year 19 on lives of residents in India.

Largest sum for which the company has granted an assurance on any one life during the year, after deduction of any portion reassured.

Statement of the total investments in India of the life assurance and annuity funds.

THE SECOND SCHEDULE.

(See section 7.)

PROFIT AND LOSS ACCOUNT OF THE ——— FOR THE YEAR ENDING ——— 19 .

	Rs.		Rs.
Balance of last year's account		Dividends and bonuses to shareholders payable on 19 , for the year ending 19 . .	
Rs.		Expenses not charged to other accounts . ..	
Interest and dividends not carried to other accounts		Loss realised (accounts to be specified)	
Less income-tax thereon .		Other payments (accounts to be specified) .	
Profit realised (accounts to be specified) ..		Balance as per Third Schedule	
Other receipts (accounts to be specified) ..			
Rs. ..		Rs. ..	

THE THIRD SCHEDULE.

(See section 7.)

(A) BALANCE-SHEET_____ OF THE_____ ON THE_____ 19 .

Liabilities.	Rs	Assets.	Rs.
Life assurance fund—		Assets of life assurance fund as per separate balance-sheet (if any)	
Outstanding liabilities of life assurance fund.		Assets of annuity fund as per separate balance-sheet (if any).	
Annuity fund (if any) as per separate balance-sheet		Assets of India other than those shown in the above-mentioned balance-sheets.	
Outstanding liabilities of annuity fund.		Mortgages on property within India	
Shareholders' capital paid up (if any).		Do. do. out of India	
Profit and loss account (if any).		Loans on policies	
Funds contained in General Revenue Account (if any) [Schedule I (c).]		Do. life interests and reversions ..	
Other sums owing by the Company.		Do. stocks and shares	
(Accounts to be specified and stated separately under each class of business.)		Do. company's policies within their surrender values	
		Do. Personal security	
		Investments—	
		Deposit with the Comptroller-General (securities to be specified).	
		Indian Government securities ..	
		British and Colonial Government securities .	
		Foreign Government securities	
		Indian Municipal and Provincial securities .	
		British and Colonial do. do. ..	
		Foreign do. do. ..	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by the Indian Government.	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by the British or any Colonial Government.	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by any Foreign Government.	
		Ordinary stocks and shares of any Indian Presidency Bank.	
		Debentures of any Railway in India ..	
		Debentures of any Railway out of India ..	
		Preference or guaranteed shares of any Railway in India.	
		Preference or guaranteed shares of any Railway out of India.	
		Ordinary stocks and shares of any Railway in India.	
		Ordinary stocks and shares of any Railway out of India.	
		House property in India	
		House property out of India	
		Freehold and leasehold ground rents and rent charges in India.	
		Idle interests and reversions in India ..	
		Do. do. out of India ..	
		Other investments in India (to be specified).	
		Other investments out of India (to be specified).	
		Agents' balances	
		Outstanding premiums	
		Do. interest, dividends and rents ..	
		Interest accrued but not payable	
		Bills receivable	
		Cash—	
		On deposit	
		In hand and on current account	
		Other assets (to be specified)	
Rs. ..		Rs. ..	

* These items are or have been included in the corresponding items in the First Schedule.

NOTE 1.—Where part of the assets of the company are specifically deposited under local laws, in various places out of India, as security to holders of life assurance policies there issued, each such place and the amount compulsorily lodged therein must be specified.

NOTE 2.—The balance-sheet must state how the values of the Stock Exchange securities are arrived at, and on the occasions when a statement respecting valuation under the Fourth Schedule is made, a certificate must be appended, signed by the same persons as signed the balance-sheet, to the effect that in their belief the assets set forth in the balance-sheet are in the aggregate fully of the value stated therein, less any investment reserve fund taken into account.

* * *

NOTE 3.—Companies having investments with any specified liability shall state separately the full amount thereof.

NOTE 4.—Particulars must be given of all loans, including temporary advances, except loans on policies within their surrender values, made at any time during the year to any director or officer of a company or to any other company in which any of the said directors or officers may hold the position either of director or of officer.

(B) BALANCE-SHEET OF THE LIFE ASSURANCE FUND——————ON THE—— 19

TO BE COMPLETED BY COMPANIES DOING BUSINESS OTHER THAN LIFE ASSURANCE FOR WHICH THEY HAVE SEPARATE FUNDS.

Liabilities.	Rs.	Assets.	Rs.
	As.		As.
Life assurance fund		Mortgages on property within India	
Claims admitted or intimated * but not paid ..		Do. do. out of India	
Other sums owing by the company * (under that class of business)		Loans on public rates	
		Do. life interests and reversions ..	
		Do. stocks and shares	
		Do. company's policies within their surrender values.	
		Do. personal security ..	
		Investments—	
		Deposit with the Comptroller General (securities to be specified).	
		Indian Government securities	
		British and Colonial Government securities ..	
		Foreign Government securities	
		Indian Municipal and Provincial securities ..	
		British and Colonial do. do.	
		Foreign do. do. ..	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by the Indian Government.	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by the British or any Colonial Government.	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by any Foreign Government.	
		Ordinary stocks and shares of any Indian Presidency Bank.	
		Debentures of any Railway in India ..	
		Debentures of any Railway out of India ..	
		Preference or guaranteed shares of any Railway in India.	
		Preference or guaranteed shares of any Railway out of India.	
		Ordinary stocks and shares of any Railway in India.	
		Ordinary stocks and shares of any Railway out of India.	
		House property in India	
		Do. out of India	
		Freehold and leasehold ground rents and rent-charges in India.	
		Life interests and reversions in India ..	
		Do. do. out of India ..	
		Other investments in India (to be specified) ..	
		Do. out of India (to be specified).	
		Agents' balances	
		Outstanding premiums *	
		Do. interests, dividends and rents * ..	
		Interest accrued but not payable *	
		Bills receivable	
		Cash—	
		On deposit	
		In hand and on current account	
		Other assets (to be specified)	
	Rs.		Rs.

* These items are or have been included in the corresponding items in the First Schedule.

NOTE 1.—Where part of the assets of the company are specifically deposited under local laws in various places, out of India, as security to holders of life assurance policies there issued, each such place and the amount compulsorily lodged therein must be specified.

NOTE 2.—A balance-sheet in the above form must be rendered in respect of the annuity fund if the investments of that fund are discrete from those of the life assurance fund.

NOTE 3.—The balance-sheet must state how the values of the Stock Exchange securities are arrived at, and on the occasions when a statement respecting valuation as per the Fourth Schedule is made, a certificate must be appended, signed by the same persons as signed the balance-sheet, to the effect that in their belief the assets set forth in the balance-sheet are in the aggregate fully of the value stated therein, less any investment reserve fund taken into account.

NOTE 4.—A certificate must be appended hereto, signed by the same persons as signed the balance-sheet (Form A), and by the auditor, to the effect that no part of any such fund has been applied, directly or indirectly, for any purpose other than the class of business to which it is applicable.

NOTE 5.—Companies having counterparts with any unsalled liability shall state separately the full amount thereof.

NOTE 6.—Particulars must be given of all loans, including temporary advances, except loans on policies within their surrender values, made at any time during the year to any director or officer of a company, or to any other company in which any of the said directors or officers may hold the position either of director or of officer.

THE FOURTH SCHEDULE.

(See sections 8 and 9.)

STATEMENT RESPECTING THE VALUATION OF THE LIABILITIES UNDER LIFE POLICIES AND ANNUITIES OF THE————————, TO BE MADE AND SIGNED BY THE ACTUARY.

(The answers should be numbered to accord with the numbers of the corresponding questions.)

1. The date up to which the valuation is made.

2. The general principles adopted in the valuation, and the method followed in the valuation of particular classes of assurances, including a statement of the method by which the net premiums have been arrived at, and whether these principles were determined by the instrument constituting the company or by its regulations or bye-laws, or how otherwise; together with a statement of the manner in which policies on under average lives are dealt with.

3. The table or tables of mortality used in the valuation. In cases where the tables employed are not published, specimen policy values are to be given, at the rate of interest employed in the valuation, in respect of whole-life assurance policies effected at the respective ages of 20, 30, 40 and 50, and having been respectively in force for 5 years, 10 years, and upwards at intervals of five years, respectively; with similar specimen policy values in respect of endowment assurance policies according to age at entry, original term of policy and duration.

4. The rate or rates of interest assumed in the calculations.

5. The actual proportion of the annual premium income (if any), reserved as a provision for future expenses and profits, separately specified in respect of assurances with immediate profits, with deferred profits, and without profits. (If none, state how this provision is made.)

6. The consolidated revenue-account since the last valuation, or, in case of a company which has made no valuation, since the commencement of the business. (This return should be made in the form annexed. No return under this heading will be required where a statement under this schedule is deposited annually.)

7. The liabilities of the company under life policies and annuities at the date of the valuation, showing the number of policies, the amount assured and the amount of premiums payable annually under each class of policies, both with and without participation in profits; and also the net liabilities and assets of the company with the amount of surplus or deficiency. (These returns to be made in the forms annexed.)

8. The principles upon which the distribution of profits among the shareholders and policy-holders is made, and whether these principles were determined by the instrument constituting the company or by its regulations or bye-laws, or how otherwise, and the number of years' premiums to be paid before a bonus (*a*) is allotted, and (*b*) vests.

9. The results of the valuation, showing—

(1) the total amount of profit made by the company, allocated as follows:—

(*a*) among the policy-holders with immediate participation, and the number and amount of the policies which participated;

(*b*) among policy-holders with deferred participation, and the number and amount of the policies which participated;

(*c*) among the shareholders;

(*d*) to reserve funds, or other accounts;

(*e*) carried forward unappropriated;

(2) specimens of bonuses allotted to whole life assurance policies for Rs. 1,000 effected at the respective ages of 20, 30, 40 and 50, and having been respectively in force for 5 years, 10 years, and upwards at intervals of 5 years respectively, together with the amounts apportioned under the various modes in which the bonus might be received; with similar specimen bonuses and particulars in respect of endowment assurance policies, according to age at entry, original term of policy, and duration.

(FORM REFERRED TO UNDER HEADING No. 8 IN FOURTH SCHEDULE.)

Consolidated Revenue Account of the————for————years commencing————and ending————.

	Rs.		Rs.
Amount of life assurance fund at the beginning of the period.		Claims under policies paid and outstanding—	
Premiums		By death	
Consideration of annuities granted ..		By maturity ..	
Rs.		Surrenders	
Interest, dividends and rents ..		Annuities	
Less income-tax thereon ..		Bonuses in cash	
Other receipts (accounts to be specified) ..		Do reduction of premiums	
		Commission	
		Expenses of management	
		Other payments (accounts to be specified)	
		Amount of life assurance fund at the end of the period as per Third Schedule ..	
Rs. ..	..	Rs. ..	..

NOTE.—If any sum has been deducted from the expenses of management account and taken credit for in the balance-sheet as an asset, the sum so deducted is to be separately shown in the above statement.

(FORM REFERRED TO UNDER HEADING No. 7 IN FOURTH SCHEDULE.)

Summary and valuation of the policies of the _____ *as at* _____ 19 .

	Particulars of the policies for valuation.				Valuation.			
					Value by the Table, interest per cent.			
	Number of policies.	Sums assured and bonuses	Office yearly premiums	Net yearly premiums	Sums assured and bonuses	Office yearly premiums	Net yearly premiums	Net liability
ASSURANCES.								
I.—*With immediate participation in profits.*								
For whole term of life ..								
Other classes (to be specified) ..								
Extra premiums payable ..								
II.—*With deferred participation in profits.*								
For whole term of life ..								
Other classes (to be specified) ..								
Extra premiums payable ..								
Total assurances with profits ..								
III.—*Without participation in profits.*								
For whole term of life ..								
Other classes (to be specified) ..								
Extra premiums								
Total assurances without profits								
Total assurances								
Deduct re-assurances (to be specified according to class in a separate statement)								
Net amount of assurances								
Adjustments, if any (to be separately specified).								
ANNUITIES OR LIVES.								
Immediate								
Other classes (to be specified) ..								
Total of the results ..								

NOTE 1.—The term "extra premium" in this Act shall be taken to mean the charge for any risk not provided for in the minimum contract premium. If policies are issued in or for any country at rates of premium deduced from tables other than the European mortality tables adopted by the company, separate schedules similar in form to the above must be furnished.

NOTE 2.—Separate returns and valuation results must be furnished in respect of classes of policies valued by different tables of mortality, or at different rates of interest, also for business of other than European rates.

NOTE 3.—In cases also where separate valuations of any portion of the business are required under local laws in places outside British India, a summary statement must be furnished in respect of the business so valued in each such place showing the total number of policies, the total sums assured and bonuses, the total office yearly premiums and the total net liability on the basis as to mortality and interest adopted in each such place, with a statement as to such bases, respectively.

(FORM REFERRED TO UNDER HEADING No. 7 IN FOURTH SCHEDULE.)

Valuation Balance-sheet of _____ *as at* _____ 19 .

Dr.	Rs.	Cr.	Rs.
To net liability under life assurance and annuity transactions (as per summary statement provided in Fourth Schedule).		By life assurance and annuity funds (as per Balance-sheet under Third Schedule).	
To surplus, if any		By deficiency, if any	

THE FIFTH SCHEDULE.

(See section 10.)

STATEMENT OF THE LIFE ASSURANCE AND ANNUITY BUSINESS OF THE ON THE 19 , TO BE SIGNED BY THE ACTUARY.

(The answers should be numbered to accord with the numbers of the corresponding questions. Statements of re-assurances corresponding to the statements in respect of assurances are to be given throughout.) Separate statements are to be furnished in the replies to all the headings under this Schedule for business at other than European rates.

1. The published table or tables of premiums for assurances for the whole term of life and for endowment assurances which are in use at the date above-mentioned.

2. The total amount assured on lives for the whole term of life which are in existence at the date above-mentioned, distinguishing the portions assured with immediate profits, with deferred profits, and without profits, stating separately the total reversionary bonuses and specifying the sums assured for each year of life from the youngest to the oldest ages, the basis of division as to immediate and deferred profits being stated.

3. The amount of premiums receivable annually for each year of life, after deducting the abatements made by the application of bonuses in respect of the respective assurances mentioned under Heading No. 2, distinguishing ordinary from extra premiums. A separate statement is to be given of premiums payable for a limited number of years, classified according to the number of years' payments remaining to be made.

4. The total amount assured under endowment assurances, specifying sums assured and office premiums separately in respect of each year in which such assurances will mature for payment. The reversionary bonuses must also be separately specified, and the sums assured with immediate profits, with deferred profits, and without profits separately returned.

5. The total amount assured under classes of assurance business, other than assurances dealt with under questions 2 and 4, distinguishing the sums assured under each class and stating separately the amount assured with immediate profits, with deferred profits, and without profits, and the total amount of reversionary bonuses.

6. The amount of premiums receivable annually in respect of each such special class of assurances mentioned under Heading No. 5 distinguishing ordinary from extra premiums.

7. The total amount of premiums which has been received from the commencement upon pure endowment policies which are in force at the date above-mentioned.

8. The total amount of immediate annuities on lives, distinguishing the amounts for each year of life, and distinguishing male and female lives.

9. The amount of all annuities on lives other than those specified under Heading No. 8, distinguishing the amount of annuities payable under each class, and the amount of premiums annually receivable.

10. The average rate of interest yielded by the assets, whether invested or uninvested, constituting the life assurance fund of the company, calculated upon the mean fund of each year during the period since the last investigation, without deduction of income-tax.

It must be stated whether or not the mean fund upon which the average rate of interest is calculated includes reversionary investments.

11. A table of minimum values if any, allowed for the surrender of policies for the whole term of life and for endowments and endowment assurances, or a statement of the method pursued in calculating such surrender values, with instances of the application of such method to policies of different standing and taken out at various interval ages from the youngest to the oldest.

THE SIXTH SCHEDULE

(See sections 24 and 25.)

RULES FOR VALUING ANNUITIES, LIFE POLICIES AND LIABILITIES.

Rule for valuing an annuity.

An annuity shall be valued according to the tables used by the company which granted such annuity at the time of granting the same, and, where such tables cannot be ascertained or adopted to the satisfaction of the Court, then according to such rate of interest and table of mortality as the Court may direct.

Rule for valuing a policy.

The value of the policy is to be the difference between the present value of the reversion in the sum assured according to the contingency upon which it is payable, including any bonus or addition thereto made before the commencement of the winding up, and the present value of the

In calculating such present values interest is to be assumed at such rate, and the rate of mortality according to such tables, as the Court may direct.

The premium to be calculated is to be such premium as according to said rate of interest and rate of mortality is sufficient to provide for the risk incurred by the office in issuing the policy, exclusive of any addition thereto for office expenses and other charges.

Rule for valuing a liability.

The liquidator, in the case of all persons appearing by the books of the company to be entitled to or interested in policies granted by such company, is to ascertain the value of the liability of the company to each such person, and give notice of such value to such persons in such manner as the Court may direct, and any person to whom notice is so given shall be bound by the value so ascertained unless he gives notice of his intention to dispute such value in manner and within a time to be prescribed by a rule or order of the Court.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

T. E. MOIR,
Ag. Secretary to Government, Legislative Dept

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